



HM Revenue
& Customs

HMRC
Charities, Savings & International
Operations, S0708
PO Box 203, Bootle
L69 9AP

Non-resident Landlord (NRL) Scheme – Information Bulletin for letting agents and tenants number 8

Welcome to the eighth information bulletin for letting agents and tenants. We hope these bulletins will help you to meet your obligations under the scheme and be a useful source of information. Publications of these bulletins on the Internet commenced at bulletin three.

What's in this issue?

Changes to the Non-Resident Landlords Scheme – Annual information return (NRLY)

What's changed?

From the end of the 2014 to 2015 tax year HM Revenue and Customs (HMRC) will no longer be sending you a copy of the NRLY form directly. The form will still need to be submitted to HMRC and will be available online, along with the guidance for completing it. Please find the [online form](#), alternatively see below for the full website address.

Who should complete the form?

The annual information return should be submitted to HMRC by 5 July each year by:

- any letting agents acting for non-resident landlords, even if you have not deducted any tax under the Non-Resident Landlords Scheme
- any tenants who have deducted tax under the scheme

Help

The NRLY form and guidance can be found at <https://www.gov.uk/government/publications/non-resident-landlord-annual-information-return-nrly>

The Non-Resident Landlord Scheme regulations can be found at <http://www.legislation.gov.uk/ukxi/1995/2902/contents/made>

If you have any questions or concerns or if you need assistance with accessing the online form please contact the Non-Resident Landlord Scheme Helpline on Telephone: 03000 516644 or 03000 516651.