



## About this form

You can use this form to apply to get your UK rental income paid without deduction of UK tax, if you:

- are an individual landlord of UK property, and
- normally live outside the UK.

*Joint applicants, for example husband and wife, must complete separate forms.*

Normally a letting agent or tenant deducts tax when paying rent to a landlord who usually lives outside the UK. This doesn't mean that the rent is exempt from UK tax, and we may ask you to fill in a UK Self Assessment tax return later.

## Who should fill in this form

This form is for individuals only. Do not fill this form in if:

- you are a nominee
- you are a company (use form NRL2 instead)
- you are a trustee (use form NRL3 instead)

You can get copies of these forms from the website [www.hmrc.gov.uk/cnr](http://www.hmrc.gov.uk/cnr) or by phoning **0151 472 6208** or **0151 472 6209**.

For office use

## Help

If you need more help with this form:

- go to [www.hmrc.gov.uk/cnr](http://www.hmrc.gov.uk/cnr)
- phone our helpline on **0151 472 6208** or **0151 472 6209**

**1** You don't need to apply for approval on an annual basis. If you wish to tell us about a change to your circumstances you should not complete this form to tell us. Please phone our helpline on **0151 472 6208** or **0151 472 6209**.

## When to fill in this form

You should fill in this form within three months before you leave the UK. We cannot consider your application before this time. If you have already left the UK, you can apply immediately.

## How to fill in this form

It will help us if you fill in this form using capital letters.

## About you

**1** Your full name  
Title enter Mr, Mrs, Miss, Ms or other

Surname or family name

First name(s)

**2** Your contact details

Phone number

Address outside the UK

Country

Is this the address we should send correspondence to?

Yes ☐ No ☐

*If No, tell us your correspondence address*

Country

**3** Your date of birth DD MM YYYY

**4** Your nationality

**5** Your National Insurance number  
*If you do not have one, please leave blank*

**6** How long do you plan to be outside the UK?  
*If you are outside the UK for less than six months you will not be able to enter the scheme*

**7** Have you ever lived in the UK?

No ☐ Yes ☐

*If Yes, please tell us the date you left or will leave  
DD MM YYYY*

*You should not send this form to us more than  
three months before you leave the UK*

## About your UK tax

8 What is the name of the last HMRC tax office you used?

9 Do you:

- have a UK tax reference, or
- fill in a Self Assessment tax return?

No ☐ Yes ☐

*If Yes, please tell us the reference number*

10 Do you wish us to contact a tax advisor/someone acting on your behalf to answer any queries we have about this form?

No ☐ *If No, please go to question 11*

Yes ☐ *If Yes, please tell us the following details*

Full name

Address

Country

Phone number

Fax number

Email address

Reference

☐

Tick this box if you want us to discuss your other UK tax affairs with this person and send them copies of Self Assessment statements of account. You will also need to fill in form 64-8. You can get this from HMRC offices or go to [www.hmrc.gov.uk/forms/64-8.pdf](http://www.hmrc.gov.uk/forms/64-8.pdf)

## About your UK rental property

12 Do you have more than one rental property in the UK?

No ☐ Yes ☐

*If Yes, answer questions 13 to 16 for each property on another piece of paper and attach it to this form*

13 What type of rental property do you have in the UK?

Residential ☐

Commercial ☐

Other ☐

14 Property address

  
  
  

15 When did you acquire this property? DD MM YYYY

16 Are you the sole owner of the property?

Yes ☐ No ☐

*If No, please tell us the details of the joint owner*

Full name

Address

Postcode

17 Which of the following do you have? (tick all that apply)

a UK letting agent ☐

a tenant ☐

other agents or tenants that you wish to receive rental income from with no tax deducted ☐

Please give their details

*If you have more than one agent or tenant give details on another piece of paper and attach it to this form*

## About any other UK income you have

11 Do you have any other UK income?

*For example earnings you get from UK work, a one-off bonus payment, pensions, bank or building society interest or profits from stocks and shares.*

No ☐ Yes ☐

*If Yes, give details*

Type of income	Gross amount received each year
	£
	£
	£

## About your UK rental property continued

Full name

Address

Postcode

Letting agent's email address (if appropriate)

Please tell us if you appoint a new agent or change tenant. We will then write to tell them not to tax your rent as approval is not transferable. You do not need to fill in another NRL1 form.

- 18 Please tell us the reference number that was given to your letting agent when they registered with HMRC

NA

- 19 When did your rental income start?

*This date might be before you first received UK rental income, as some tenancies start with a rent-free period.*  
DD MM YYYY

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- 20 How much UK rental income do you receive each year?  
*If you do not know the exact amount, please give an estimate*

Before deductions £

After deductions £

☐ Tick this box if you have given an estimate

## Tax allowance and relief

- 21 You may be able to get the same tax allowances and reliefs as a UK resident if certain conditions apply. Please tick all of the boxes that apply to you.

**It is important that at least one box is ticked.**

- ☐ You are a national of a state within the European Economic Area (EEA)  
*The EEA is Austria, Belgium, Bulgaria, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Italy, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Netherlands, Norway, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden and the UK.*
- ☐ You are or have been employed in the service of the Crown.
- ☐ You are a widow or widower whose late spouse was employed in the service of the British Crown.
- ☐ You are employed in the service of any missionary society.
- ☐ You are employed in the service of any territory under the protection of Her Majesty.
- ☐ You are resident in the Isle of Man or the Channel Islands.
- ☐ You previously resided in the UK, and you are resident abroad for the sake of your health or that of a member of your family who is resident with you.

**For any of the following options, please also see Note below**

- ☐ You are a national of Israel or Jamaica.
- ☐ You are a national and also a resident of Argentina, Australia, Azerbaijan, Bangladesh, Belarus, Bolivia, Bosnia and Herzegovina\*, Botswana, Canada, China (but not Hong Kong), Cote d'Ivoire (Ivory Coast), Croatia\*, Egypt, Gambia, India, Indonesia, Japan, Jordan, Kazakhstan, Korea, Lesotho, Malaysia, Malta, Montenegro\*, Morocco, New Zealand, Nigeria, Oman, Pakistan, Papua New Guinea, Philippines, Romania, Russian Federation, Serbia\*, South Africa, Sri Lanka, Sudan, Switzerland, Taiwan, Tajikistan, Thailand, Trinidad & Tobago, Tunisia, Turkey, Turkmenistan, Uganda, Ukraine, Uzbekistan, Venezuela, Vietnam. (\*Entitlement continues under the Double Taxation Treaty the UK had with the former Yugoslavia until such time as a new agreement takes effect.)
- ☐ You are a resident of Austria, Barbados, Belgium, Fiji, France, Germany, Greece, Ireland, Kenya, Luxembourg, Mauritius, Myanmar (Burma), Namibia, Netherlands, Portugal, Swaziland, Sweden, Switzerland and Zambia.

**Note:** Up to 6 April 2010 Commonwealth citizens were automatically entitled to UK personal allowances. From 6 April 2010 they must satisfy one of the other conditions listed above to qualify.

☐ None of these.

## Declaration

I apply for my rental income to be paid with no tax deducted.

*Please tick all the boxes that apply to you*

### I declare that

☐

the information I have given on this form is correct and complete to the best of my knowledge

*(At least one of the following boxes must be ticked)*

☐

all UK tax returns issued to me have been completed (unless filing date is in the future)

☐

any UK tax due has been paid

☐

I have never had any taxable UK income before this application

☐

I do not expect to be liable to UK Income Tax in this tax year.

*A tax year is 6 April one year to 5 April next year*

### I undertake to

- tell HMRC if I return to the UK to live
- comply fully with my UK tax obligations by:
  - completing any Self Assessment tax return that HMRC send me
  - paying any UK tax I owe on time
  - answering any questions HMRC ask about my UK tax affairs
- tell HMRC if my circumstances change and I expect to become liable to UK tax in the future.

### Your signature

*This box must be signed personally by the non-resident landlord. We cannot accept this form signed by an agent or nominee*

Date DD MM YYYY

## What next

**We cannot accept faxed or photocopies of this form.**

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Tick this box if you have enclosed form 64-8 telling us to discuss your other UK tax affairs with your tax advisor named in question 10

Please send this completed form to:

CAR – Personal Tax International  
Unit 406  
St. John's House  
Merton Road  
Liverpool  
L75 1BB

If your main HMRC office is Public Department 1, please send your form to:

PD1  
Ty Glas Road  
Llanishen  
Cardiff  
CF14 5XZ

If your application is approved we will tell you and your letting agent (if you have one) that approval into the scheme has been granted.