

Application by non-resident trustees to receive UK rental income gross

About this form

- Trustees whose usual place of abode is outside the United Kingdom (UK) can use this form to apply to have their UK rental income paid without the deduction of UK tax. **Approval of the application does not make the rent exempt from UK tax.** The trustees must include the rent in any Self Assessment Tax Return HM Revenue & Customs (HMRC) sends. An individual should use form NRL1, and a company should use form NRL2.
- Use the *Guidance Notes for form NRL3* to help you complete this form. If you need more space write your answers to the questions on another sheet of paper and attach it to this form.

If you have filled in a form NRL3 before, tick here
(see *Guidance Note 1*)

Details of Trust

Help us by using capital letters throughout. If your writing is unclear it may delay your application.

1 Name of Trust

2 Date of Trust

3 Name of Settlor

4 UK tax reference Settlor

5 Details of Trustees

Full name of first trustee

Principal address of first trustee (see *Guidance Note 2*)

Address
Country

Full name of second trustee

Principal address of second trustee (see *Guidance Note 2*)

Address
Country

- Tick this box if there are more than two trustees. Then write their full names and principal addresses on another sheet of paper and attach it to this form.

6 Details of the Trust's tax adviser or other person (if any) you wish us to contact about the information on this form

Full name
Address
Country
Phone number
Fax number
Email address
Reference

If you want us to discuss the Trust's other UK tax affairs with their tax adviser and send them copies of Self Assessment statements of account, please

- tick this box, **and**
- enclose a completed form **64-8**, available from any HMRC office or from www.hmrc.gov.uk/forms/64-8.pdf

7 If the Trust has a UK letting agent, give their full name and address. If it does not have one, give the name and address of the Trust's tenant.

Tick this box if the Trust has other agents and tenants from whom they wish to receive rental income with no tax deducted. Then write their full name and address on another sheet of paper and attach it to this form.

The details given below are for the Trust's (tick one box only)

letting agent

tenant

Full name
Address
Postcode

Letting agent's email address (if appropriate)

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Please tell us immediately if these details change in any way (see Guidance Note 3). You do not have to fill in another NRL3.

8 Please show the reference number that was given to the Trust's letting agent or tenant when they registered with HMRC (see Guidance Note 4).

HMRC reference number (beginning NA or NT)
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9 When did the Trust's rental income business start? (see Guidance Note 5). If the rental business has not yet started give the expected start date otherwise the application will be sent back.

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10 If the Trust submits tax returns to, or is registered with HMRC, give us the name of the office and the reference number under which the Trust submits its Tax Returns.

HMRC office

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Reference

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11 If a letting agent or tenant has been deducting tax from rental payments made to the Trust, give their name and address below (if the same as in question 7, simply write 'see Q7').

Full name
Address
Postcode

Letting agent's email address (if appropriate)

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12 What is the address of the UK property from which the Trust receives rent?

First property

Address
Postcode

Property type (tick one box only)

Residential Commercial Other

Date acquired

/ /

Tick this box if the Trust has more than one property. Then write the property addresses and dates acquired on another sheet of paper and attach it to this form.

Please turn over

Declaration

The Trustees apply for their rental income to be paid with no tax deducted.

Important - please tick all the boxes that apply

The trustees declare that

- their UK tax affairs, including payment of tax, are up to date
(see Guidance Note 6),
- they have not had any UK tax obligations before the date of this application
(see Guidance Note 7),
- they do not expect to be liable to UK income tax for this tax year
(see Guidance Note 8).

The trustees undertake to

- tell HMRC if their usual place of abode ceases to be outside the UK
- comply fully with their UK tax obligations
(see Guidance Note 9)
- tell HMRC if they expect to become liable to UK tax
(cross out if the trustees already expect they will be liable to UK tax).

The information given in this form is correct to the best of my knowledge and belief.

Signed (see Guidance Note 10)

Name of signatory (please print)

Date

Daytime phone number

When you have completed this form

Please make sure you have given all the details asked for, and have signed and dated the form. Then send it to this address:

Charity, Assets & Residence - Residency
NRLS Processing
St John's House
Merton Road
Bootle
Merseyside
L75 1BB.

We will write to tell you whether or not we have approved your application.

What happens next

If we need to return your application to you because it is not complete, we cannot back date the approval.

More information

You can get more information about the Non-resident Landlords Scheme from HM Revenue & Customs website:
www.hmrc.gov.uk/cnr

You can also write to us at the address shown above, or phone our helplines on **0151 472 6208** or **6209** (+ **44 151 472 6208** if calling from outside the UK).