



Application by UK letting agents registering with HM Revenue & Customs

About this form

Complete this form to register with HM Revenue & Customs (HMRC) if you are a letting agent who receives rental income for non-resident landlords (see Note 1)

About the letting agent

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

Name and address of letting agent (see Notes 2 and 3)

Form with fields for Full name, Address, and Postcode

Name of your HMRC office

Text input field for HMRC office name

HMRC reference number

Text input field for HMRC reference number

Your National Insurance number, if applicable (see Note 4)

Grid input field for National Insurance number

Date on which you first began to receive rental income for non-resident landlords

Date input field with slashes

Number of non-resident landlords for whom you act (please tick one box)

Radio button options for number of landlords: 1-5, 6-10, 11-15, 16-20, 21+

If applicable, please give the name of a contact in your office

Text input field for contact name

Daytime phone number where we can contact you

Text input field for phone number

Registration

Please register (tick one box)

Radio button options: me, us

as a letting agent under the Non-resident Landlords Scheme.

Signature

Text input field for signature

Date

Date input field with slashes

Name of signatory

Text input field for signatory name

Job title

Text input field for job title

Notes

1 Letting agents who receive the rental income for non-resident landlords have to operate the Non-resident Landlords Scheme.

As a first step, letting agents must register with HMRC. They must do this within 30 days of the date on which they first begin to receive rental income for non-resident landlords.

The term non-resident landlord means any person who has United Kingdom (UK) rental income and a 'usual place of abode' outside the UK.

An individual can be a letting agent if he or she collects rent for any person - for example, a friend or a family member - who is a non-resident landlord.

2 Show the name of the letting agent and the address you would like us to use for correspondence.

3 Letting agents that operate through a number of branches should normally complete just one registration form NRL4. But agents with five or more non-resident landlords on average per branch, area or region can apply for each branch to operate the scheme separately. If you would like to do this, ask us for an application form NRL5.

4 You need to show your National Insurance number only if:

- you are an individual, **and**
- you do not have a tax reference number

When you have completed the 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

What happens next

When you register with us we will give you a registration number, send you the forms you need to operate the Non-resident Landlords Scheme and detailed guidance notes on how to operate the scheme.

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** and **0151 472 6209** or fax on **0151 472 6067**.