

Certificate of tax liability to be provided to non-resident landlords by UK letting agents or tenants**About this Certificate**

Complete this certificate if you are a UK letting agent or tenant who has deducted tax from the rental income of a non-resident landlord. Please use capital letters throughout the form. You must give the landlord the certificate by **5 July** following the year ended 31 March.

The year ended to which this certificate relates is
(please insert year)

About the non-resident landlord

Name and address of non-resident landlord (see Note 1)

Full name
Address
Postcode

About the UK letting agent or tenant

Name and address of letting agent or tenant providing this certificate

Full name
Address
Postcode

Letting agent or tenants reference number at
Charity, Assets & Residence - Residency (see Note 2).

Total tax payable by letting agent or tenant in respect of
landlords income (see Note 3).

Declaration

I declare that this certificate is to the the best of my
knowledge correct and complete

Signature

Date

Name of signatory

Job title

Notes for the UK letting agent or tenant

1. Enter the details of one landlord on this form. If you are dealing with rent from property that is jointly owned, for example, by a husband and wife, complete a certificate for each owner.

2. Show the reference number that
Charity, Assets & Residence - Residency (previously
Centre for Non-Residents) gave to you when you:

- registered as a letting agent under the
Non-resident Landlords Scheme, or
- gave notice that you were a tenant under the
scheme.

3. Enter the amount of liability here. This is the amount of
tax you deducted from the landlords rental income under
the Non-Resident Landlords Scheme for the year ended
31 March. This amount should agree with any form
NRLY, HM Revenue & Customs Accounts Office asks you
to complete.

When you have completed this certificate

Please make sure you have given all the details
asked for, and have signed and dated the certificate.
Send the original certificate to the non-resident landlord
and keep a copy for HM Revenue & Customs audit
purposes. The original certificate must reach the landlord
by 5 July following the end of the tax year on 31 March.

More information

You can write to us at the address shown below, phone our helpline on **0151 472 6208/6209** or fax on **0151 472 6067**.

Charity, Assets & Residence - Residency
Fitz Roy House
PO Box 46
Nottingham
NG2 1BD.

Important Notes

You can set off the tax payable by the letting agent or tenant against your own liability through Self-Assessment, providing the letting agent or tenant has actually deducted the tax. You can do this by showing the tax in the relevant boxes of the Self-Assessment return that HM Revenue & Customs send you.

After you have sent in your Self-Assessment tax return HM Revenue & Customs may ask you to provide this certificate as evidence. Please keep it in a safe place.