

## **Non-resident Landlord (NRL) Scheme – Information Bulletin for lettings agents and tenants number 3**

Welcome to the 3rd 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. Bulletins 1 and 2 were not published on the internet.

### **What's in this issue?**

1. Delay to the issue of the quarter 4 return
2. New forms NRL1 and NRL2

#### **1. Delay to the issue of the quarter 4 return**

Due to unforeseen circumstances there will be a delay in issuing the quarter 4 return for the year ending 31 March 2011. The exact issue date is still not known at the time of writing.

The due date for payment still remains the same and your payment should reach HMRC's accounts office by 30 April.

There are ways to pay without the return by choosing one of the following methods

#### **Bank or Building Society**

Using the Internet or phone, provide your bank and building society with the following information to make a Direct Payment.

- Using the payment amount
- Sort code 08-32-10 internet, or phone, provide your bank or building society with the following information to make a direct payment
- Account name 'HMRC'
- Account number 12001020
- Your 15 character payment reference (shown on previous returns)

You can pay by Debit or Credit card over the internet. Go to [www.billpayment.co.uk/hmrc](http://www.billpayment.co.uk/hmrc) and follow the guidance.

#### **By Post**

If you use this method

- Make your cheque payable to 'HM Revenue & Customs Only'
- On the back of the cheque write your NA or NT reference, or your 15 character payment reference
- Send the unfolded cheque to HMRC Banking, Bradford, BD98 1YY

You can find further payment information online. Go to [www.hmrc.gov.uk](http://www.hmrc.gov.uk) and under **quick links** select **Paying HMRC**.

***You will still need to complete the quarterly return when you receive one and you should tick box 4 if you have already paid using electronic transfer. You should note the payslip if you have already paid using an alternative method of payment.***

## **2. New form NRL1 and NRL2**

New versions of the forms NRL1 and NRL2 are available to download from the HMRC website  
[www.hmrc.gov.uk](http://www.hmrc.gov.uk)

Please note that the new forms have the Guidance notes incorporated throughout the forms and there are no longer separate 'Guidance notes'.