

Who should complete form NRLY?

Complete Annual Return form NRLY if you are:

- a letting agent acting for non-resident landlords, even if you have not deducted any tax under the Non-resident Landlords Scheme, or
- a tenant who has deducted tax under the scheme.

Help

If you need any help on how to complete form NRLY, please refer to these Notes or phone the Audit Unit on **0151 472 6257**.

If you want a copy of the Guidance Notes for Letting Agents and Tenants, please phone CAR (Residency) on **0151 472 6257**.

For more information go to hmrc.gov.uk

Returning the form

Once you have completed form NRLY please send it to:

CAR PTI operations

Room 230

St John's House

Merton Road

BOOTLE

L75 1BB.

Your NRLY form must be with HM Revenue & Customs Audit Unit by **5 July**.

You may be charged penalties if you fail to make a Return or make an incorrect Return.

NRL Hotline

If you have information about tenants or letting agents who you think are not operating the NRL scheme but should be, you can contact us on **0151 472 6257**.

You do not have to give us your name or contact number and the information will be treated in the strictest confidence.

Completing the form

Page 1

- enter the number of continuation sheets (if any) attached to the Return
- enter the number of landlords included on the Return
- sign and date the Declaration, **and**
- give a daytime phone number where we can contact you in case of queries.

Page 2

Column A - Landlord's name and address

Enter the names and addresses of the non-resident landlords who you have collected rental income for or paid rental income to during the year. Do not include those you have paid gross under an authority issued to you by HM Revenue & Customs Office Public Department 1 or 2.

If the landlord is:

- an individual, give their home address
- a company, give the address of its principal place of business
- a professional or corporate trustee, give the address of their principal place of business
- some other form of trustee, give their home address.

Where property is jointly owned by two or more people (for example, a husband and wife, or the partners in a partnership) **treat each owner as a different landlord and make separate entries for them in Column A.**

If you hold a HM Revenue & Customs approval to pay a landlord with no tax deducted, but the approval covers only part of the year, split the year into two parts and make a separate entry for each. Complete:

- Columns A, C, D and E for the part of the year in which you deducted tax, **and**
- Columns A, B, and C for the part of the year in which you did not deduct tax.

Column B - Approval number

If CAR (Residency) has authorised you to pay rental income to a landlord with no tax deducted, they will have given you a landlord's **approval number**. Enter this number in Column B and complete Column C. No further entries are required.

However, if HM Revenue & Customs Office Public Department 1 or 2 has authorised you to pay rental income to a landlord with no tax deducted, they will not have given the landlord an approval number and they will not be able to supply you with one. You do not need to show such landlords on form NRLY, but if you do, write 'PD-approved' in Column B. You can then leave Columns D and E blank.

Column C - Rental income

Letting agents:

- enter the total rental income you received plus any rental income paid away at your direction. For more information, see paragraphs 4.5 and 4.8 of the *Guidance Notes for Letting Agents and Tenants*.

Tenants:

- enter the total rental income you paid.

Column D – Expenses

If you have put an Approval Number in Column B, leave this column blank.

If Column B is blank, enter in Column D the total deductible expenses you paid, and, in the case of letting agents, deductible expenses that were paid away at your direction. For more information, see paragraphs 4.6 and 4.8 of the *Guidance Notes for Letting Agents and Tenants*.

Column E – Tax

If you have put an Approval Number in Column B, leave this column blank.

If Column B is blank, enter in Column E the amount of the tax you accounted for on the quarterly return forms NRLQ during the year. This amount must be the same as that shown on the tax deduction certificate you give the landlord. If you have not paid the correct amount of tax, phone the Audit Unit on **0151 472 6257**.

Continuation sheets

Enter the total tax from all your continuation sheets in the box provided at the foot of Column E on page 2. Make sure you enter the number of continuation sheets in the box provided on page 1.

If you need more space:

- use form *NRLY Cont*. Available from the Audit Unit phone **0151 472 6257**, or
- make your own continuation sheet which gives the same information as the official one.

Tax paid throughout the year

Enter the figure of tax paid for each quarterly return made during the year and total them in the box provided. Please make sure that this total agrees with the total tax box on form NRLY. If the totals do not agree, please check for discrepancies and if necessary provide an explanation in a covering note.

Quarterly returns – forms NRLQ

If you have stopped sending your quarterly returns and you need one now or in the future, please phone CAR Residency on **0151 472 6257**.

Providing tax deduction certificates

If you have deducted tax during the year you must give the landlord a tax deduction certificate by 5 July.

If you wish, you can use a copy of the certificate at Appendix 4 of the *Guidance Notes for Letting Agents and Tenants*.

Data Protection Act

HM Revenue & Customs is a Data Controller under the Data Protection Act 1998. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, and may use this information for any of them.

We may get information about you from others, or we may give information to them. If we do, it will only be as the law permits to:

- check the accuracy of information
- prevent or detect crime
- protect public funds.

We may check information we receive about you with what is already in our records. This can include information provided by you, as well as by others, such as other government departments or agencies and overseas tax and customs authorities. We will not give information to anyone outside HM Revenue & Customs unless the law permits us to do so. For more information go to www.hmrc.gov.uk and look for *Data Protection Act* within the *Search* facility.

Your rights and obligations

Your Charter explains what you can expect from us and what we expect from you. For more information go to www.hmrc.gov.uk/charter

We have a range of services for people with disabilities, including guidance in Braille, audio and large print. Most of our forms are also available in large print. Please contact us on any of our phone Helplines if you need these services.
