

## Application by a non-resident company to receive UK rental income gross

### About this form

- A company with a usual place of abode outside the United Kingdom (UK) can use this form to apply to have its UK rental income paid without the deduction of UK tax. **Approval of the application does *not* make the rent exempt from UK tax.** The company must include the rent in any Self Assessment Tax Return HM Revenue & Customs (HMRC) sends.
- Do not use this form if you are an individual, a trustee, a transparent partnership or any other type of non-corporate body. An individual should use form NRL1, and a trustee should use form NRL3.
- Use the *Guidance Notes for form NRL2* to help you complete this form.
- Send your completed form to HM Revenue & Customs Centre for Non-Residents at the address shown on page 4.

If your company has filled in a form NRL2 before please tick here.

### About your company

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

1 Is your company the beneficial owner of the UK rental income it receives? (see *Guidance Note 1*)

Yes  No

2 Name of your company (see *Guidance Note 2*)

3 Address of registered office (see *Guidance Note 3*)

Address
Country

4 Correspondence address, if different from that in box 3 (see *Guidance Note 4*)

Address
Country

### About the Directors

5 Full name of first director

Principal residential address (see *Guidance Note 5*)

Address
Country

Full name of second director

Principal residential address (see *Guidance Note 5*)

Address
Country

Tick this box if there are more than two directors. Then write their full name and principal residential address on another sheet of paper and attach it to this form.

6 Details of your tax adviser or other person (if any) that 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 your other UK tax affairs with your tax adviser and send them copies of Self Assessment statements of account, please

- tick this box,
- enclose a completed form **64-8**, available from any HMRC office or from [www.hmrc.gov.uk/forms/64-8.pdf](http://www.hmrc.gov.uk/forms/64-8.pdf)

**7** If your company has a UK **letting agent**, give their name and address here. If they do not have one give the name and address of the company's tenant.

Tick this box if there are other agents and tenants from whom you wish to receive rental income with no tax deducted. Then write their details on another sheet of paper and attach it to this form.

The details given below are for our *(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 6)*. You do not have to fill in another NRL2.

**8** Please show the reference number that was given to your company's letting agent or tenant when they registered with HMRC.

HMRC reference number <i>(beginning NA or NT)</i>
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**9** When did your company's UK rental business start? Start date or expected start date *(see Guidance Note 8)*.

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**10a** If your company has previously submitted Tax Returns to another HMRC office, please give that office's name and the reference number under which the company has submitted its Tax Returns.

HMRC office

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Reference

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**10b** If a letting agent or tenant has been deducting tax from rental payments made to your company, give their name and address below (if the same as in 7, simply write "see Q7").

Name
Address
Postcode

**11** If your company is not the sole owner of the UK property from which you are receiving rent, please give

**a)** the form of co-ownership or partnership under which the UK property is held, and

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**b)** the names and addresses of the other owners

Name
Address
Country

Name
Address
Country

Tick this box if there are more than two other owners. Then write their full name and address on another sheet of paper and attach it to this form.

**12** What are the addresses of the UK properties from which your company receives rent?

*First property*

Address
Postcode

Property type (tick one box only)

Residential  Commercial  Other

Date acquired

Second property (if any)

Address
Postcode

Property type (tick one box only)

Residential  Commercial  Other

Date acquired

Tick this box if your company has more than two properties. Then write the address on another sheet of paper and attach it to this form.

13 Please give the names and addresses of all persons having UK addresses who own more than 10% of your company's shares.

Name
Address
Postcode

Name
Address
Postcode

Tick this box if there are more than two other persons. Then write their full name and address on another piece of paper and attach it to this form.

If your company is controlled by a Trust,  tick this box and attach a separate piece of paper giving

- the name of the Trust, and
- the names and addresses of the trustees.

### Declaration

The company applies for its rental income to be paid with no tax deducted.

The company declares that (tick all the boxes that apply)

- its UK tax affairs, including payment of tax, are up to date (see Guidance Note 9)
- it has not had any UK tax obligations before the date of this application (see Guidance Note 10)
- it does not expect to be liable to UK income tax for this tax year (see Guidance Note 11)

The company undertakes to

- tell HMRC if its usual place of abode ceases to be outside the UK
- comply fully with its UK tax obligations (see Guidance Note 12)
- tell HMRC if it expects to become liable to UK tax (cross out if the company already expects it will be liable to UK tax).

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

Signed

Name of signatory and capacity in which signed (please print)

Date

Daytime phone 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:

Centre for Non-Residents  
NRLS Processing  
Fitz Roy House  
PO Box 46  
Nottingham  
NG2 1BD

## What happens next

We will write to tell you whether or not we have approved your application. **If we need to return your application to you because it is not complete, we cannot backdate 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](http://www.hmrc.gov.uk/cnr)

You can also write to us at the address shown above, or phone our helpline on **0115 974 2049** or + **44 115 974 2049** if calling from outside the UK.