

TaxKiln, NRL1 covering letter, Non-Resident Landlord Scheme application

To: HM Revenue and Customs
Charity, Assets and Residence
BX9 1AS

Date: [DATE]
NI Number: [NI]
UTR: [UTR]

Subject: NRL1 application, Non-Resident Landlord Scheme

Dear Sir or Madam,

I am submitting form NRL1 to apply for approval to receive UK rental income gross under the Non-Resident Landlord Scheme.

Personal details:

- Full name: [NAME]
- NI number: [NI]
- UTR: [UTR]
- Date of departure from UK: [DATE]
- Overseas address: [FULL OVERSEAS ADDRESS]
- SRT status [YYYY/YY]: Non-UK-resident under [Automatic Overseas Test 3 / Test 1 / split-year case / other]

UK rental property details:

- Property 1 address: [ADDRESS]
 - Letting agent (if any): [AGENT NAME AND ADDRESS]
 - Tenancy start date: [DATE]
 - Expected annual gross rent: GBP [X]
- [REPEAT block for additional properties]

Compliance undertakings:

I undertake to:

1. File annual UK Self Assessment returns reporting UK rental income (SA100 + SA105 + SA109 if first SA after non-residence + relevant supplementary pages).
2. Pay UK tax due on UK rental profits annually via Self Assessment.
3. Claim allowable expenses in accordance with HMRC Property Income Manual.
4. Apply Section 24 mortgage-interest restriction (20 percent tax credit, not full deduction).
5. Notify HMRC of any change in UK rental holdings.
6. Notify HMRC of return to UK residence (NRL1 approval lapses).

Bank details for any refund (if applicable):

- Bank name: [BANK]
- Sort code: [SORT CODE]
- Account number: [ACCOUNT]
- Account name: [NAME]

Notification to letting agent / tenant:

I have informed my letting agent (where applicable) that NRL1 application is in process. Until HMRC approval is confirmed, the agent / tenant continues to withhold 20 percent from rental income; withholding will cease upon HMRC NRL1 approval notice to the agent / tenant directly.

If you require any further information to process this NRL1 application, please contact me using the details below.

Yours faithfully,

[NAME]

[OVERSEAS ADDRESS]

[PHONE]

[EMAIL]

Enclosures: Form NRL1; copy of tenancy agreement(s); letting agent contact details (where applicable).

Statute: SI 1995/2902 (Non-Resident Landlords Scheme); F(No.2)A 2015 s.24 (mortgage-interest restriction); HMRC Property Income Manual.

TaxKiln, taxkiln.co.uk. Guidance, not advice. We explain the rules; we do not assess your situation. Template last reviewed 2026-05-24.