

About this form

- they are a landlord of UK property, and
- they have no place of business in the UK, or
- they are incorporated outside the UK

Normally a letting agent or tenant deducts tax when paying rent to a landlord who usually lives outside the UK. This doesn't mean that the rent is exempt from UK tax. The company must include it in any Self Assessment tax return sent.

- you are an individual or nominee (use form NRL1 instead)
- you are a trustee (use form NRL3 instead).

If there is more than one owner of the UK property

Each owner must complete their own application form for their share of the partnership income using the appropriate form NRL1, NRL2 or NRL3.

For office use

If you need more help with this form:

- go to www.hmrc.gov.uk/cnr
- phone our helpline on 0151 472 6208 or 0151 472 6209 or from abroad +44 151 472 6208 or +44 151 472 6209



You don't need to apply for approval on an annual basis. If you wish to tell us about a change to your company's circumstances, please phone our helpline to tell us. You should not complete this form.

Fill it in now. The company does not have to wait until the UK property is let.

It will help us if you fill in this form using capital letters.

If you need more space, please use another sheet of paper and attach it to this form.

1 Is the company the beneficial owner of the UK rental income it receives?

Yes ☐ No ☐

If No, please contact us before completing this form

2 The company's full name

Avoid abbreviations other than common ones such as Inc, Co, Ltd, GmbH, SpA and so on

3 Address of registered office

*If the company does not have a registered address, show its principal place of business overseas.
An address in the UK cannot be accepted*

Country

Is this the address we should send correspondence to?

Yes ☐ No ☐

If No, tell us the correspondence address

Country

About the company continued

4 Full name of first director

Principal residential address

Do not give a 'care of' address

Country

Full name of second director

Principal residential address

Country

☐

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

5 Give details of all persons who are resident in the UK who own directly or indirectly more than 10% of your company's shares

Name
Address
Postcode

Name
Address
Postcode

☐

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

☐

Tick this box if the company is controlled by a Trust and attach a piece of paper to this form giving:

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

About the company's UK tax

6 Has the company ever submitted Tax Returns to another HMRC office?

No ☐ Yes ☐

If Yes, please tell us the following details

Name of the last HMRC office used

Reference number

7 Do you want us to contact a tax advisor or someone acting on your behalf to answer any queries we may have about this form?

No ☐ Yes ☐

If Yes, please tell us the following details

Full name

Address

Country

Phone number

Fax number

Reference

If you want us to discuss your other UK tax affairs with this person and send them copies of Self Assessment statements of account please tick this box ☐

You will also need to fill in form 64-8. You can get this form from any HMRC office, or go to www.hmrc.gov.uk/forms/64-8.pdf

About the company's UK rental property

8 When did the company's rental income business start?

*This date might be before you first received UK rental income, as some tenancies start with a rent-free period.
Enter DD MM YYYY*

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9 Does the company have more than one rental property in the UK?

No ☐ Yes ☐

If Yes, please give answers to questions 10 to 13 for each property on another piece of paper and attach it to this form

10 What type of rental property does the company have in the UK?

Residential ☐

Commercial ☐

Other ☐

11 What is the property address?

Postcode

12 When did the company acquire this property?

DD MM YYYY

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13 Is the company the sole owner of this property?

Yes ☐ No ☐

If No, please give details

Type of co-ownership or partnership under which the property is held

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Details of other owner(s)

Name
Address
Postcode

Name

Address

Postcode

☐

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

14 Does the company have a UK letting agent or tenant?

Tick all that apply - at least one box must be ticked

UK letting agent ☐ Tenant ☐

Please give their details

If you have more than one letting agent or tenant give details on another piece of paper and attach it to this form

Full name

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Address

Postcode

Please tell us if you appoint a new agent or change tenant. We will write to tell them not to tax your rent as approval is not transferable. You do not need to fill in another NRL2 form

15 Has the letting agent or tenant deducted tax from rental payments made to your company?

No ☐ Yes ☐

16 Please tell us the reference number that was given to your letting agent or tenant when they registered with us

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Declaration

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

The company declares that

Please tick all the boxes that apply to your company

☐

the information I have given on this form is correct and complete to the best of my knowledge

(At least one of the following boxes must be ticked)

☐

all UK tax returns issued to it have been completed (unless filing date is in the future)

☐

all UK tax due has been paid

☐

it has never had any taxable UK income before this application

The company undertakes to

- tell HMRC if it becomes based in the UK
- comply fully with its UK tax obligations by:
 - completing any tax returns that HMRC send
 - paying UK tax on time
 - answering any questions HMRC ask about its UK tax affairs

Your signature

This box must be signed by a person authorised by the company

Date DD MM YYYY

Print name of person signing this form

Capacity in which you have signed
for example Company Director

Daytime telephone number

What next

We cannot accept faxed or photocopies of this form.

☐

Tick this box if you have enclosed form 64-8 telling us to discuss your other UK tax affairs with your tax advisor named in question 7.

Please send this completed form to:

CAR - Personal Tax International
Unit 406
St.John's House
Merton Road
Liverpool
L75 1BB

If we approve your application we will tell you and your letting agent (if you have one).