

Managing Landlord Tax



This guide offers essential insights for managing landlord tax, especially for those dealing with overseas landlords. It simplifies the process of tax withholding, recording, and reporting to HMRC, ensuring compliance with UK tax laws.

By following this guide, landlords and agents can efficiently navigate tax obligations, maintain accurate records, and produce necessary reports, all critical for smooth financial management in rental operations.

1

For further information on this please visit [Paying tax on rent on behalf of landlords who are abroad - GOV.UK](#)

Overseas Landlord Tax

2

If you have an Overseas Landlord with no current CNR or tax exemption. Then tax must be withheld by the agent and paid to HMRC.

3 To withhold tax on behalf of the Overseas Landlord and pay to HMRC.

Navigate to the landlord record, In the 'Financial Information' section, enable the Overseas and Tax Enabled options and in the Tax Rate field enter the current rate of tax that Landlord is due to pay.

The screenshot shows a landlord record form with two main sections: 'Personal Information' and 'Financial Information'. The 'Financial Information' section is highlighted with an orange border. In this section, the 'Overseas' and 'Tax Enabled' toggle switches are turned on. The 'Tax Rate' field is set to 0.00. Other fields include 'Exclude From Payments', 'Registration No', 'CNR No', 'CNR Approval Date', 'VAT Registration No', 'Statement', 'Send Statement Via', 'Safe Deposits Type', and 'Safe Deposits Reg. No'. The 'Personal Information' section includes fields for Title, Forename, Surname, Company Name, Website, Phone Number, Mobile phone, Email Address, Salutation, Agreement Name, Source, and Letting Reason. The 'Address' section includes 'Address type' and 'Postcode'.

4 This will cause the CRM to retain the tax at the rate set in the 'Tax Rate' field.

This screenshot shows the same landlord record form as above, but with the 'Overseas' toggle switch in the 'Financial Information' section highlighted with an orange circle. The 'Tax Rate' field remains at 0.00. The interface also shows a top navigation bar with 'iamproperty', 'CRM', 'movebutler', and 'iamsold' tabs, and a sidebar with 'My day', 'Lettings', 'Sales', 'Accounts', 'Reporting', and 'Communications' menus. A 'My account' button is visible in the top right corner.

iampropertyCRMmovebutleriamsold

propertyMy dayLettingsSalesAccountsReportingCommunicationsMy account

1925/06/2025 12:20

Personal Information

TitleMrsForenamePamela

SurnameGreenCompany Name

WebsitePhone Number0712324567898

Work phone0712324567898Mobile phone0712324567898

Email Addresszagg.dave@gmail.comSalutation

Agreement NameSource

Letting Reason

Financial Information

OverseasTax Enabled

Exclude From Payments

Registration NoCNR No

CNR Approval Date01/01/1900Tax Rate0.00

VAT Registration NoHMRC Due Date01/01/1900

StatementNo StatementSend Statement ViaEmail

Safe Deposits TypeRegisteredSafe Deposits Reg. No.

1925/06/2025 12:20

Personal Information

TitleMrsForenamePamela

SurnameGreenCompany Name

WebsitePhone Number0712324567898

Work phone0712324567898Mobile phone0712324567898

Email Addresszagg.dave@gmail.comSalutation

Agreement NameSource

Letting Reason

Financial Information

OverseasTax Enabled

Exclude From Payments

Registration NoCNR No

CNR Approval Date01/01/1900Tax Rate0.00

VAT Registration NoHMRC Due Date01/01/1900

StatementNo StatementSend Statement ViaEmail

Safe Deposits TypeRegisteredSafe Deposits Reg. No.

Address

Address typeContactPostcodeDL3 8LA

Edit Address

Financial Notes

B I U

3

property My day Lettings Sales Accounts Reporting Communications My account

19
25/06/2025 12:20

Personal Information

Title Mrs Forename Pamela
Surname Green Company Name
Website Phone Number 0712324567898
Work phone 0712324567898 Mobile phone 0712324567898
Email Address zagg.dave@gmail.com Salutation
Agreement Name Source
Letting Reason

Financial Information

Overseas Tax Enabled
Exclude From Payments
Registration No CNR No
CNR Approval Date 01/01/1900 Tax Rate 10
VAT Registration No HMRC Due Date 01/01/1900
Statement No Statement Send Statement Via Email
Safe Deposits Type Registered Safe Deposits Reg. No.

Address Edit Address Financial Notes

5

The retained tax is moved from the Property Ledger to the Tax Ledger when you Perform Payments. If there are multiple Landlords make sure that all Landlords receive a percentage of the rent so tax can be paid for each landlord.

Paying the Withheld Tax to HMRC.

6 In the Accounts menu. Click "Landlord"

The screenshot shows the 'Landlord' form in the 'Accounts' menu. The form is divided into three main sections: 'Personal Information', 'Financial Information', and 'Tax Information'. The 'Personal Information' section includes fields for Title, Surname, Forename, Company Name, Website, Phone Number, Mobile phone, Work phone, Email Address, and Agreement Name. The 'Financial Information' section includes fields for Registration No, CNR No, CNR Approval Date, Tax Rate, VAT Registration No, HMRC Due Date, Statement, and Safe Deposits Type. The 'Tax Information' section includes fields for Overseas, Tax Enabled, and Safe Deposits Reg. No. The 'Landlord' tab is highlighted in the top navigation bar.

7 Click "HMRC Payments"

The screenshot shows the 'Landlord' form in the 'Accounts' menu. The 'Landlord' tab is highlighted in the top navigation bar. Below the 'Landlord' header, there is a grid of buttons. The 'HMRC Payments' button is highlighted with an orange circle. Other buttons in the grid include 'Agent Refund', 'Statement Merge', 'Charge Landlord Fee', 'Perform Payments', and 'Rapid Pay'.

8

Check the Payment Date, Payment Method, Bank Account are correct and add a clear description of the transaction. Select the payments you are going to make and then click 'Pay'

The screenshot displays the 'Payments' section of a software application. At the top, there are navigation links: 'iamproperty', 'CRM', 'movebutler', and 'iamsold'. Below these, a navigation bar includes 'My day', 'Lettings', 'Sales', 'Accounts', 'Reporting', and 'Communications'. The 'Accounts' section is active, showing a 'Payments' form. The form has the following fields: 'Date' (with a value of '025'), 'Payment Method' (set to 'Bank Transfer'), 'Bank Account' (set to 'Morgan& Co Client Acco...'), 'Cheque No.' (with a placeholder 'Enter cheque no.'), and 'Description' (with a placeholder 'Enter description'). A 'Pay' button is located to the right of the 'Description' field. Below the form, there are icons for 'Export' and 'Print'. A callout box points to these icons with the text: 'Click here to export to csv or print the tax information.' The total amount to pay is shown as 'Total To Pay £0.00'.

Landlord CNR

9

A CNR number removes the requirement for the Landlord to pay UK tax to the HMRC.

10

If the Landlord has a CNR number record it in the 'CNR No.' field and add the registration date in the 'CNR Approval Date' field and remove the tax amount from the Tax Rate 'field'.

If this is done part way through a year the Landlord will have a tax report that shows retained tax before the CNR was added and no retained tax after.

The screenshot shows the 'iam property' interface. The left sidebar contains a list of items: 98, 19, Confirmed, Confirmed, tacted 25/06/2025 12:20, Details, Checklist, Properties, Portfolios, enancies, Contacts, Documents, Journal. The main content area has two tabs: 'Personal Information' and 'Financial Information'. The 'Personal Information' tab is active, showing fields for Title (Mrs), Forename (Pamela), Surname (Green), Company Name, Website, Phone Number (0712324567898), Mobile phone (0712324567898), Work phone (0712324567898), Email Address (zagg.dave@gmail.com), Salutation, Agreement Name, Source, and Letting Reason. The 'Financial Information' tab is also visible, showing fields for Overseas, Tax Enabled, Exclude From Payments, Registration No, CNR No, CNR Approval Date (01/01/1900), Tax Rate (10), VAT Registration No, HMRC Due Date (01/01/1900), Statement (No Statement), Send Statement Via (Email), Safe Deposits Type (Registered), and Safe Deposits Reg. No. The 'CNR No.' and 'CNR Approval Date' fields are highlighted with orange boxes.

11

The record will look like this.

The screenshot shows the 'iam property' interface. The left sidebar contains a list of items: 19, Confirmed, Confirmed, 25/06/2025 12:20. The main content area has two tabs: 'Personal Information' and 'Financial Information'. The 'Personal Information' tab is active, showing fields for Title (Mrs), Forename (Pamela), Surname (Green), Company Name, Website, Phone Number (0712324567898), Mobile phone (0712324567898), Work phone (0712324567898), Email Address (zagg.dave@gmail.com), Salutation, Agreement Name, Source, and Letting Reason. The 'Financial Information' tab is also visible, showing fields for Overseas, Tax Enabled, Exclude From Payments, Registration No, CNR No (12345678), CNR Approval Date (30/06/2025), Tax Rate (0.00), VAT Registration No, HMRC Due Date (01/01/1900), Statement (No Statement), Send Statement Via (Email), Safe Deposits Type (Registered), and Safe Deposits Reg. No. The 'CNR No.' and 'CNR Approval Date' fields are highlighted with orange boxes.

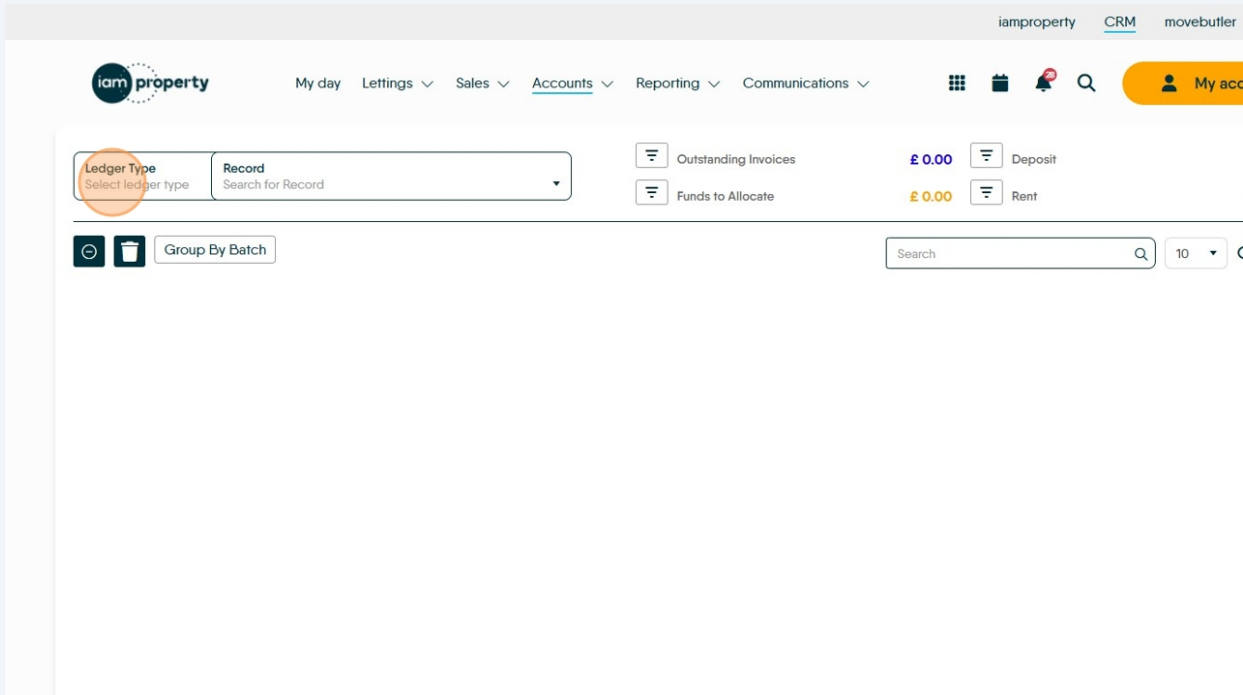
Landlord Tax Ledger

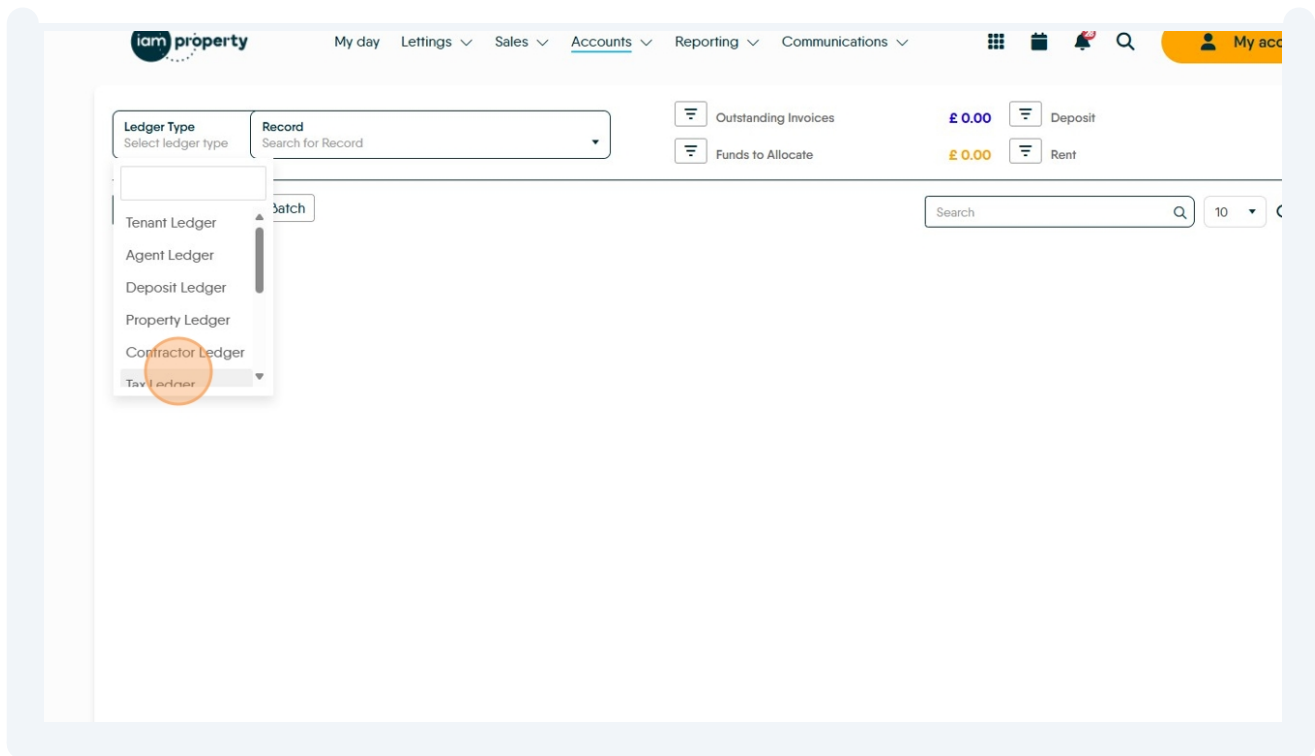
12

The Tax Ledger is where all the Tax records are held in CRM, each Landlord will be recorded in here.

13

Click "Open New Ledger", Click "Select ledger type", Click "Tax Ledger"





Landlord Tax Reports

14

The tax reports that need to be created to send to Landlords or the HMRC will be in the Accounts Reports section of CRM.

There are 4 reports NRLQ, NRL6, NRLY, ROPL

15

Click "Reporting"
Click "Reports"
Click "Accounts"
Click here.

iampropertyCRMmovebutleriamso

iamproperty

My day

Lettings

Sales

Accounts

Reporting

Communications

My account

Ledger TypeTax Ledger

RecordAll

Outstanding Invoices£ 0.00

Funds to Allocate£ 0.00

Deposit£ 0.00

Rent£ 0.00

Group By Batch

Search

10

!

No transactions to show

iampropertyCRMmovebutleriamso

iamproperty

My day

Lettings

Sales

Accounts

Reporting

Communications

My account

Reporting Dashboard

Branch activity

Reports

Group By Batch

Search

10

!

No transactions to show

Reports

General

Accounts

Lettings

Batch Reports

Sales

No transactions to show

Produce Report

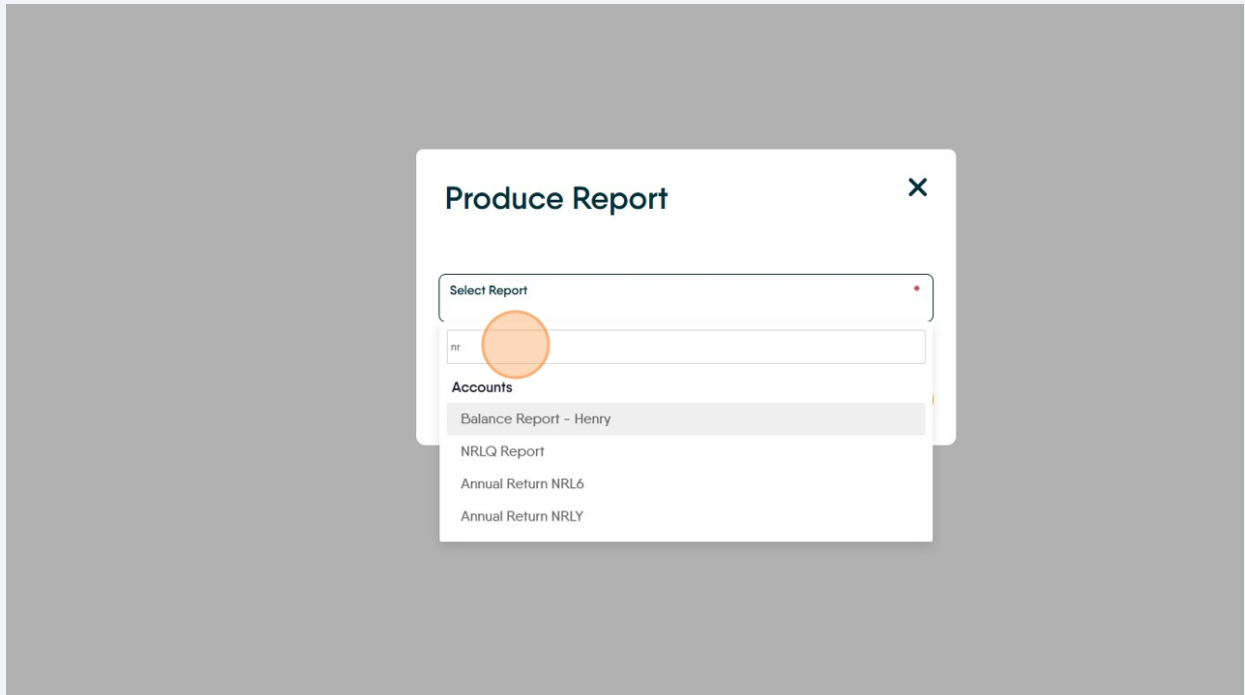


Select Report

Cancel

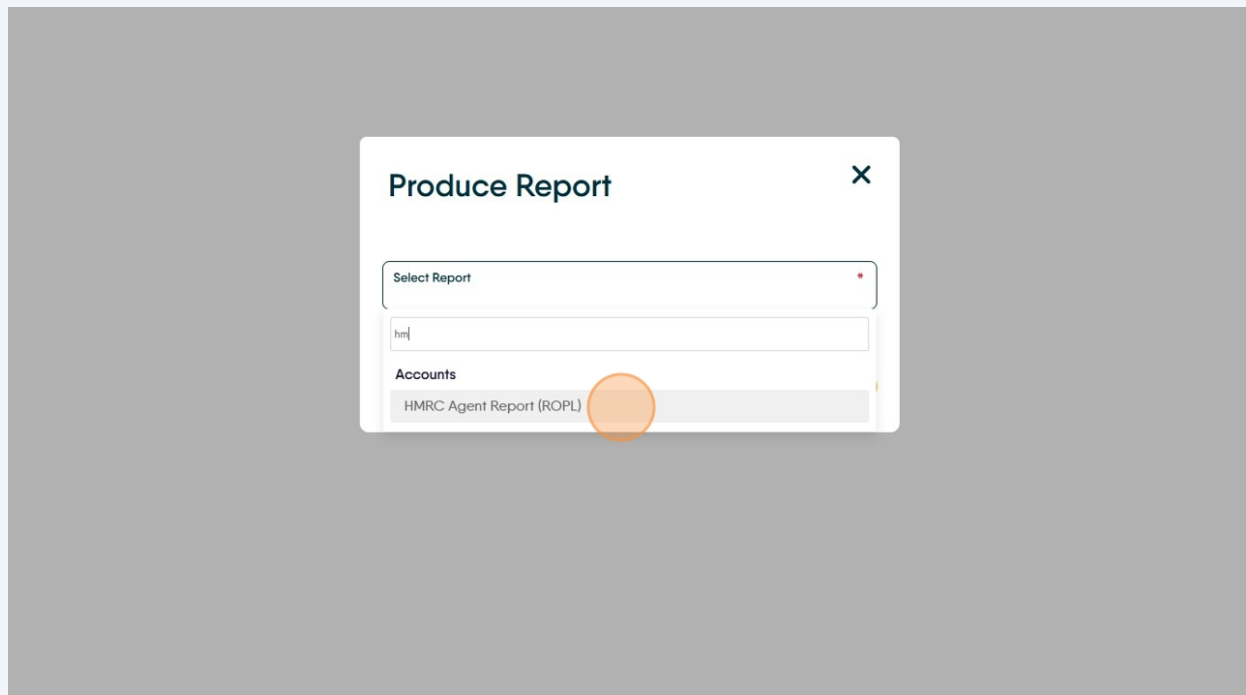
Run Report

16 Click this search field.



17 There are 4 HMRC reports that can be run.

18 Click "HMRC Agent Report (ROPL)"



19 The Report will look similar to this.

Report

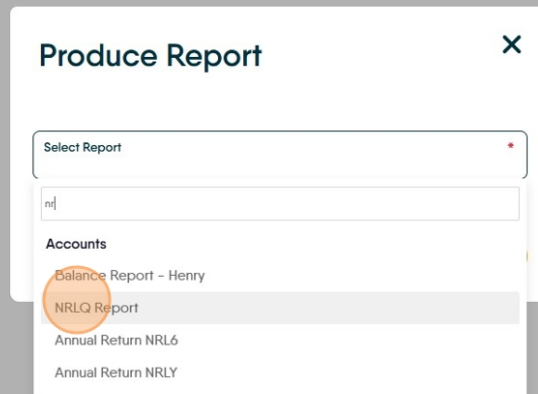
Close

Letting Agent Report
30/6/2025


Landlord's Name	Landlord's Address 1	Landlord's Address 2	Landlord's Address 3	Landlord's Address 4	Landlord's Address 5	Landlord's Postcode	Total Gross Amount Due for the Year	Currency Code	Let Address	PostCode	Tax Year	Organisati... Name	Source Ref
Miss Eve Harmon	3	St Claires Close		Keswick	Cumbria		£ 1,190.00	GBP	Fiat 2 Chesterfield... Stanhope Road, Darlington, County Durham, DL3 7AR, UK	DL3 7AR	2024/2025	ovhomes.c...	
Miss Eve Harmon	3	St Claires Close		Keswick	Cumbria		£ 400.00	GBP	1 Spruce Grove, Darlington, County Durham, DL3 8NW, UK	DL3 8NW	2024/2025	ovhomes.c...	
Prof Gandalf Grey	The Tower		Middle Earth	Consett	Co Durham		£ 2,280.00	GBP	17 Yew Tree Close, Hurworth, Darlington, Durham, DL2 2HX, UK	DL2 2HX	2024/2025	ovhomes.c...	
Mr Arthur Morgan	41	Barrett Road		Darlington	County Durham	DL3 8LA	£ 2,150.00	GBP	63 Woodland Road, Darlington, County Durham, DL3 7BQ, UK	DL3 7BQ	2024/2025	ovhomes.c...	

20

Click "NRLQ Report", Click Year Ending and select the year (e.g. "2024"),
Click to select the Quarter (e.g. "Q4 (1 Jan - 31 Mar 2024)")
Click "Run Report"



The screenshot shows a 'Produce Report' dialog box with a close button (X) in the top right corner. Below the title bar is a 'Select Report' dropdown menu. The dropdown is open, showing a search bar with the text 'nrl' and a list of accounts. The 'NRLQ Report' is highlighted with an orange circle. The list of accounts includes: 'Balance Report - Henry', 'NRLQ Report', 'Annual Return NRL6', and 'Annual Return NRLY'.



The screenshot shows the 'Produce Report' dialog box with the 'Select Report' dropdown menu set to 'NRLQ Report'. Below it is a 'Year Ending' dropdown menu. The dropdown is open, showing a list of years from 2021 to 2026. The year '2024' is highlighted with an orange circle. The list of years includes: '2026', '2025', '2024', '2023', '2022', and '2021'.

Produce Report



Select Report
NRLQ Report

Year Ending
2024

Quarter

Q1 (1 Apr - 30 Jun 2023)

Q2 (1 Jul - 30 Sep 2023)

Q3 (1 Oct - 31 Dec 2023)

Q4 (1 Jan - 31 Mar 2024)

Produce Report



Select Report
NRLQ Report

Year Ending
2024

Quarter
Q4 (1 Jan - 31 Mar 2024)

Cancel

Run Report

21 The report will look like this.

Quarterly return
Details for each non-resident landlord

Column A	Column B	Column C	Column D	Column E
Landlord's name and address	CNR/FICO Approval number	Rental income (£)	Expenses, if any (£)	Tax, if any (£)
sales vendor30, UK		€ .00	€ .00	€ .00

22 Click "Annual Return NRL6", Click "Select Landlord" select the landlord from the list, Click 'Year Ending' (e.g. "2025") Click "Run Report"

Produce Report

Select Report

nrl

Accounts

- Balance Report - Henry
- NRLQ Report
- Annual Return NRL6**
- Annual Return NRLY

Produce Report



Select Report
Annual Return NRL6



Select Landlord
Select Landlord



Year Ending



Cancel

Run Report

Produce Report



Select Report
Annual Return NRL6



Select Landlord
Pamela Green



Year Ending



2026

2025

2024

2023

2022

2021

Produce Report



Select Report
Annual Return NRL6

Select Landlord
Pamela Green

Year Ending
2025

Cancel

Run Report

23 The report will look similar to this.

HM Revenue & Customs

Form NRL6

Non-resident Landlords Scheme

Complete this certificate (or one like it) if you are a letting agent or tenant who has deducted tax from the rental income of a non-resident landlord. You must give the landlord the certificate by 5 July following the year ended 31 March.
The period to which this certificate relates is the year ended

31 March
(please insert year...)

Name and address of non-resident landlord (see note 1)

Mrs Pamela Green
37 Barrett Road
Darlington
Postcode DL3 8LA
(In joint ownership cases - for example, husband and wife - please complete a separate certificate for each owner.)

Name and address of UK letting agent or tenant providing this certificate

Morgan & Co
VTUK Rowan Court, North Leigh Business Park
North Leigh
Witney
Postcode OX29 6SW

Letting agent or tenant's reference number at the Centre for Non-Residents (see note 2)

Notes

- Enter only one landlord on this form. If you are dealing with rents from property that is jointly owned - for example, by a husband and wife - give each joint owner their own individual certificate. Do not write Mr and Mrs on one form.
- Enter the reference number that the Centre for Non-Residents (previously FICO) allocated to you when you either
 - registered as a letting agent under the Non-resident Landlords Scheme, or
 - gave notice that you were a tenant under the Scheme.
- You should show your liability (that is, the amount of tax you deducted from the landlord's rental income) under the Non-resident Landlord's Scheme for the year ended 31 March in respect of the named landlord. This amount should agree with the figure you show on any form NRLY the Inland Revenue's Accounts Office asks you to

When you have completed the certificate

Please make sure you have given all the details asked for, and have signed and dated the certificate. Keep a copy of it for Inland Revenue audit purposes. Then send the original certificate to the non-resident landlord. Make sure you send the certificate in time to reach the landlord by 5 July following the end of tax year on 31 March.

More information

Telephone our Helpline on 0151 472 6208/6209 (fax 0151 472 6067) or write to us at this address

Centre for Non-Residents
Unit 362
St John's House
Merton Road

24 Click "Annual Return NRLY" Click Year Ending (e.g. "2025"), Click "Run Report"

Produce Report



Select Report *

nr

Accounts

Balance Report - Henry

NRLQ Report

Annual Return NRLQ

Annual Return NRLY

Produce Report



Select Report
Annual Return NRLY

Year Ending

Cancel

Run Report

Produce Report

Select Report

Annual Return NRLY

Year Ending

2026

2025

2024

2023

2022

2021

Produce Report

Select Report

Annual Return NRLY

Year Ending

2025

Cancel

Run Report

25 The report will look similar to this.

The screenshot shows a web application interface. On the left is a sidebar with a single item labeled '1'. The main area displays a form titled 'Annual return' with the subtitle 'Details for each non-resident landlord'. The form is organized into five columns, each with a header and a data entry field.

Column A	Column B	Column C	Column D	Column E
Landlord's name and address	CNR/FICO Approval number	Rental income (€)	Expenses, if any (€)	Tax, if any (€)
sales vendor30 , UK		€ 1,300.00	€ .00	€ .00