

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](https://www.gov.uk/guides/paying-tax-on-rent-on-behalf-of-landlords-who-are-abroad)

Overseas Landlord Tax

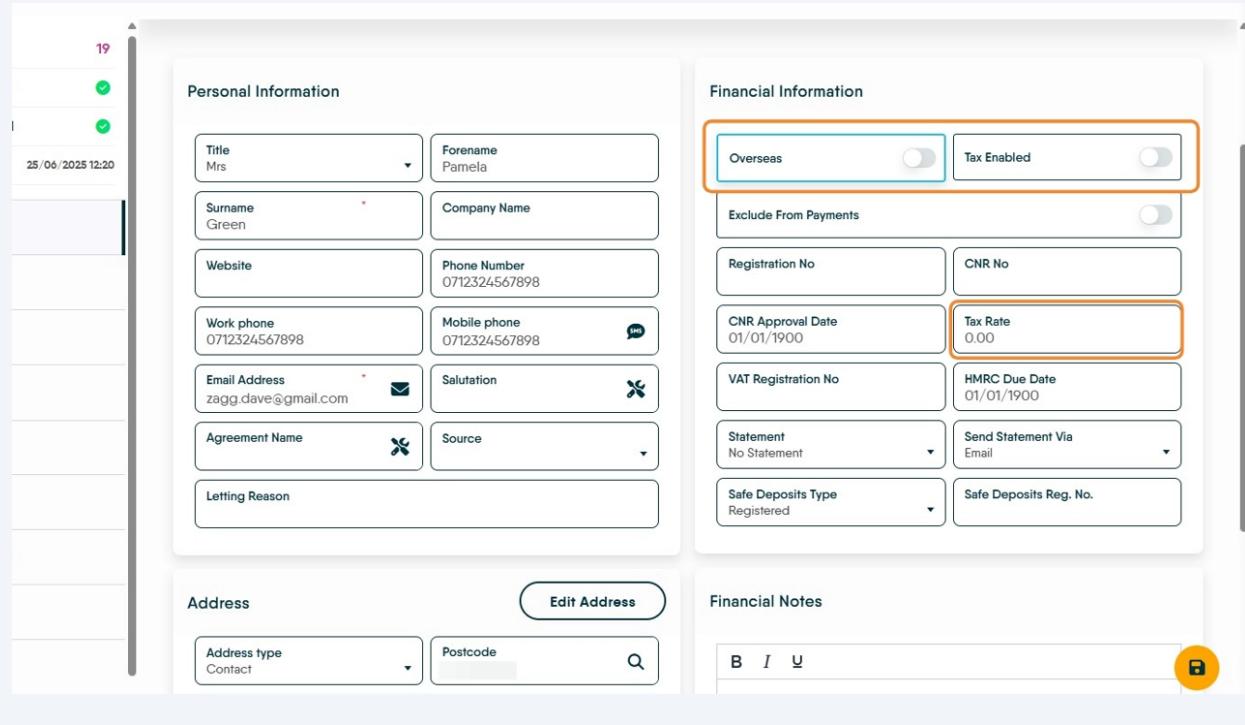
2

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.

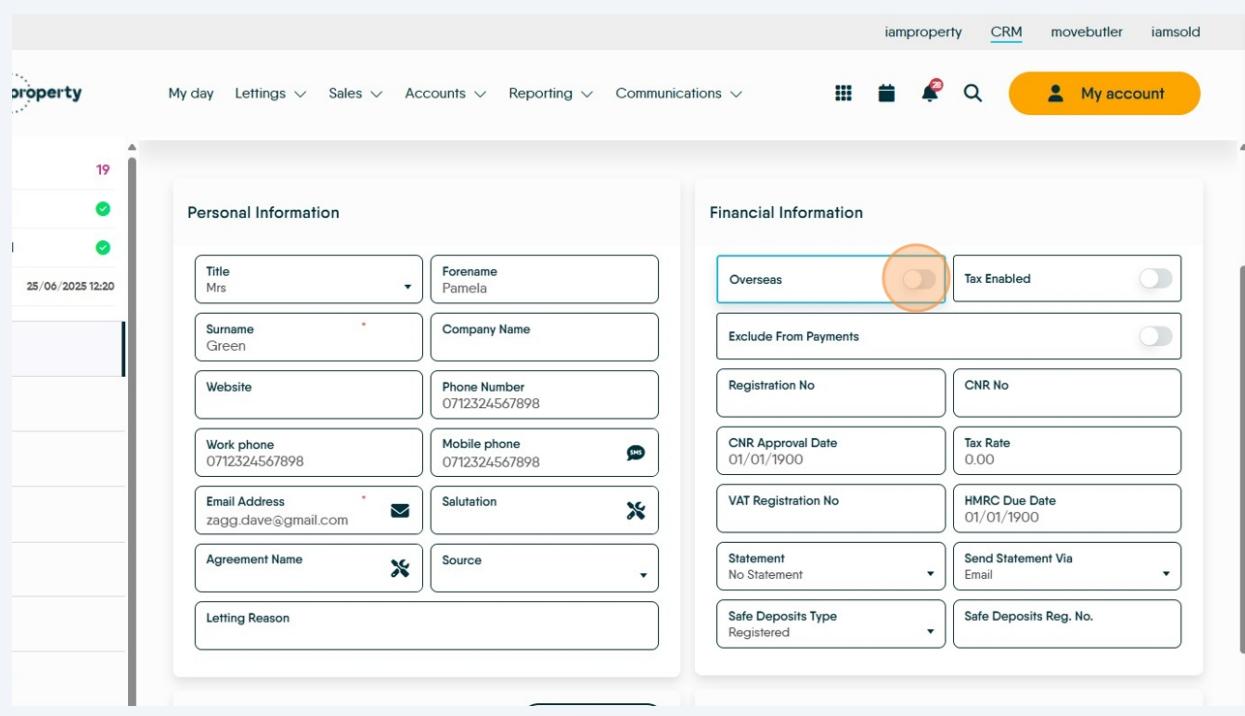
Navigate to the landlord record, In the 'Financial Information' section, enable the Overseas and Tax Enabled options and in the Tax Rate field enter the current rate of tax that Landlord is due to pay.



The screenshot shows the 'Financial Information' section of a landlord record. The 'Overseas' and 'Tax Enabled' checkboxes are checked, and the 'Tax Rate' field is set to 0.00. Other fields in this section include 'Exclude From Payments', 'Registration No', 'CNR No', 'CNR Approval Date' (01/01/1900), '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.'

4

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



The screenshot shows the 'Financial Information' section of a landlord record. The 'Overseas' checkbox is checked, and the 'Tax Enabled' checkbox is unchecked. The 'Tax Rate' field is set to 0.00. Other fields in this section include 'Exclude From Payments', 'Registration No', 'CNR No', 'CNR Approval Date' (01/01/1900), '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.'

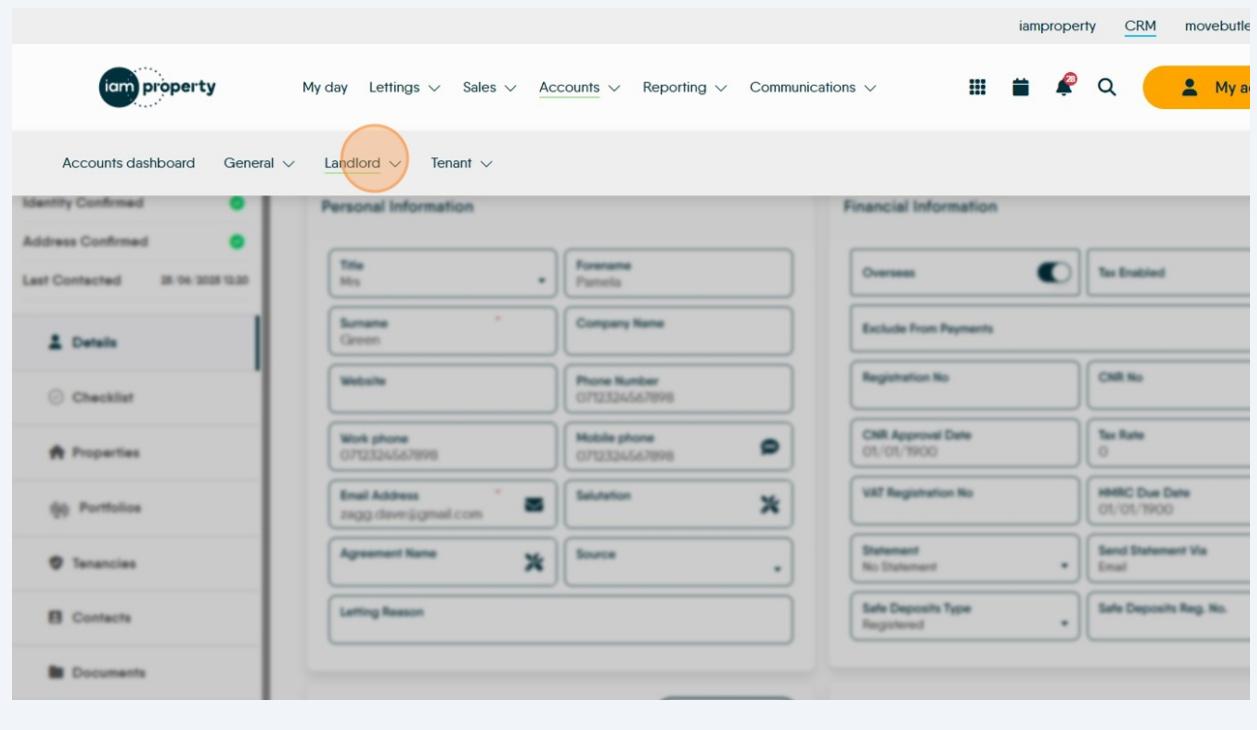
The screenshot shows the iamsold CRM software interface. At the top, there are navigation links: 'My day', 'Lettings', 'Sales', 'Accounts', 'Reporting', and 'Communications'. To the right of these are icons for 'iamproperty', 'CRM' (which is underlined), 'movebutler', and 'iamsold'. Below the navigation is a toolbar with icons for 'Grid', 'List', 'Bell', and a magnifying glass. On the far right is a yellow 'My account' button with a user icon. The main content area is divided into two sections: 'Personal Information' on the left and 'Financial Information' on the right. The 'Personal Information' section contains fields for 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 (X), Agreement Name (X), Source (dropdown), and Letting Reason (dropdown). The 'Financial Information' section contains fields for Overseas (switched on), Tax Enabled (switched off, highlighted with an orange circle), Exclude From Payments (switched off), Registration No, CNR No, CNR Approval Date (01/01/1900), Tax Rate (0.00), VAT Registration No, HMRC Due Date (01/01/1900), Statement (No Statement), Send Statement Via Email (dropdown), Safe Deposits Type (Registered), and Safe Deposits Reg. No. A date and time stamp '25/06/2025 12:20' is visible on the left side of the interface.

The screenshot shows the 'property' software interface. At the top, there are navigation links: 'My day', 'Lettings', 'Sales', 'Accounts', 'Reporting', 'Communications', and a 'My account' button. Below the navigation, there are two main sections: 'Personal Information' and 'Financial Information'. The 'Personal Information' section contains fields for Title (Mrs), Forename (Pamela), Surname (Green), Company Name, Website, Phone Number, Work phone, Mobile phone, Email Address (zagg.dave@gmail.com), Salutation, Agreement Name, and Source. The 'Financial Information' section contains fields for Overseas (toggle on), Tax Enabled (toggle on), Exclude From Payments, Registration No, CNR No (highlighted with an orange circle), 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. At the bottom, there are 'Address' and 'Financial Notes' buttons.

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.

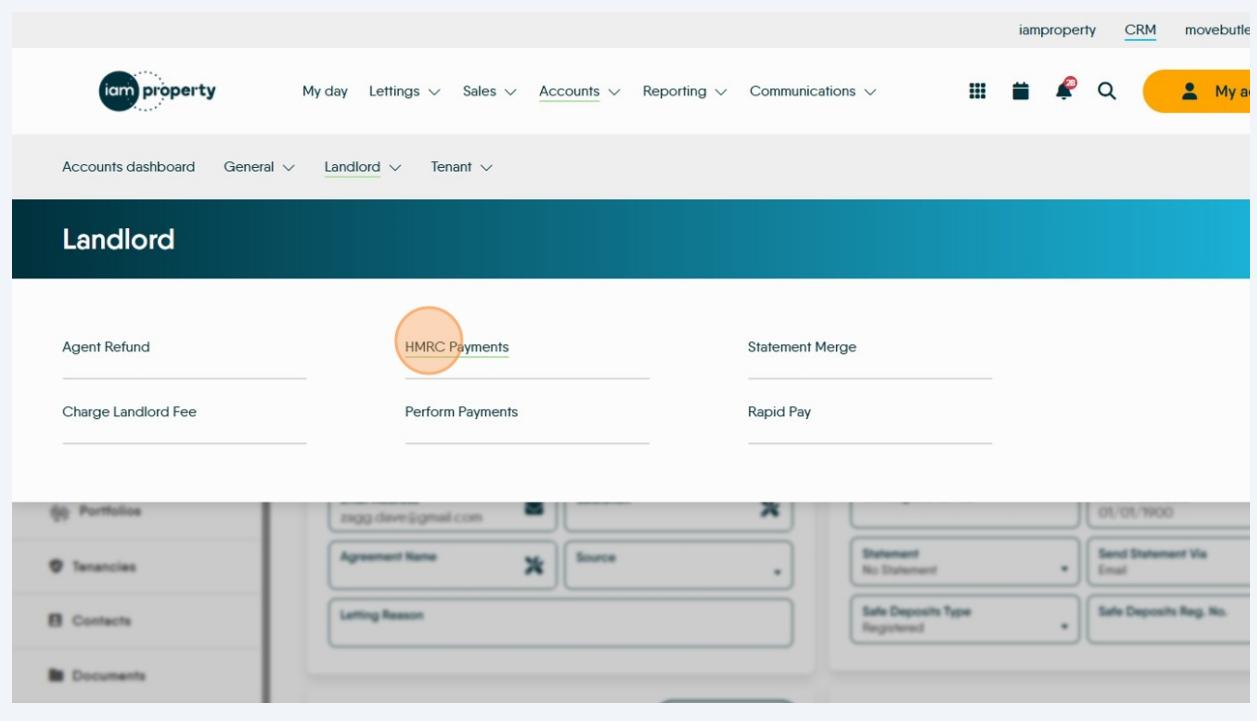
Paying the Withheld Tax to HMRC.

6 In the Accounts menu. Click "Landlord"



The screenshot shows the 'Accounts dashboard' with the 'Landlord' tab selected. The 'Personal Information' section contains fields for Title (Ms), Forename (Panels), Surname (Green), Company Name, Website, Phone Number (072324567899), Work phone (072324567899), Mobile phone (072324567899), Email Address (zagg.dave@gmail.com), Salutation (X), Agreement Name (X), Source (dropdown), and Letting Reason. The 'Financial Information' section includes fields for Overseas (checkbox), Tax Enabled (checkbox), Exclude From Payments, Registration No, CINR No, CINR Approval Date (01/01/1900), Tax Rate (0), VAT Registration No, HMRC Due Date (01/01/1900), Statement (No Statement), Send Statement Via Email, and Safe Deposits Type (Registered). The top navigation bar includes 'My day', 'Lettings', 'Sales', 'Accounts' (selected), 'Reporting', 'Communications', and 'CRM'. The top right corner shows 'iamproperty', 'CRM', 'movebutle', and a user profile icon.

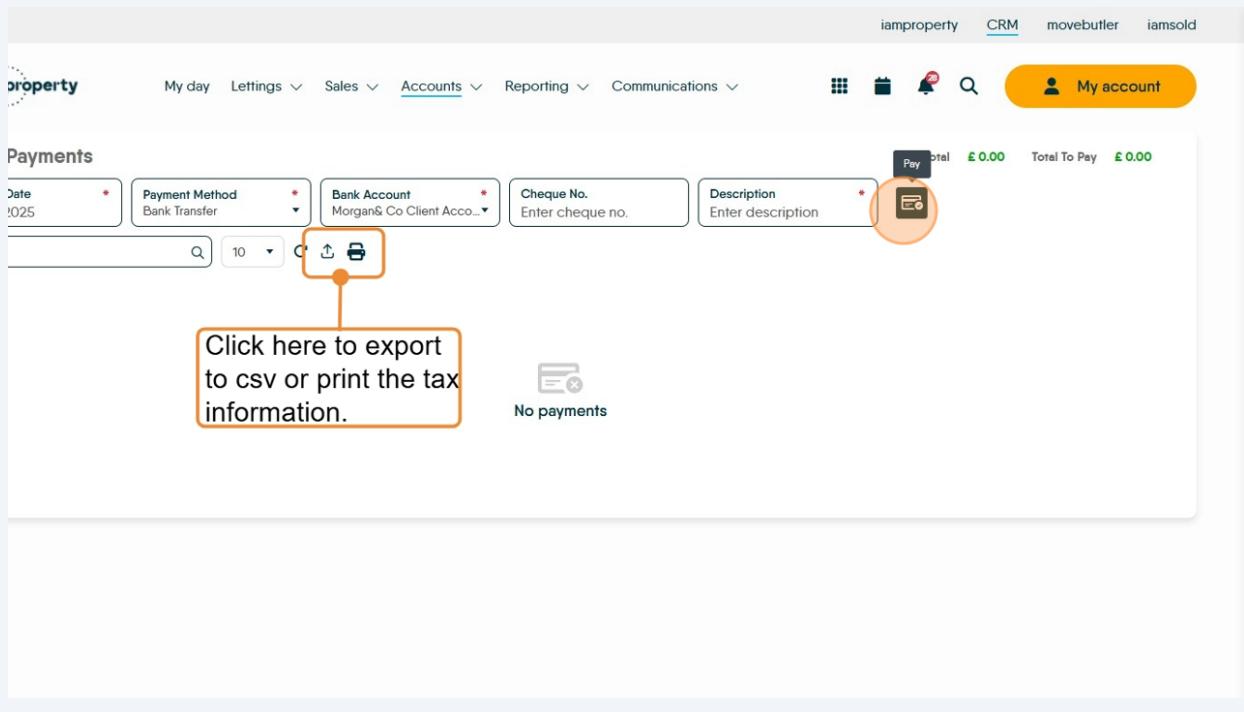
7 Click "HMRC Payments"



The screenshot shows the 'Landlord' menu with the 'HMRC Payments' option highlighted. Other menu items include 'Agent Refund', 'Charge Landlord Fee', 'Perform Payments', and 'Rapid Pay'. The bottom section of the interface shows the 'Personal Information' and 'Financial Information' fields from the previous screenshot. The top navigation bar includes 'My day', 'Lettings', 'Sales', 'Accounts', 'Reporting', 'Communications', and 'CRM'. The top right corner shows 'iamproperty', 'CRM', 'movebutle', and a user profile icon.

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'



Landlord CNR

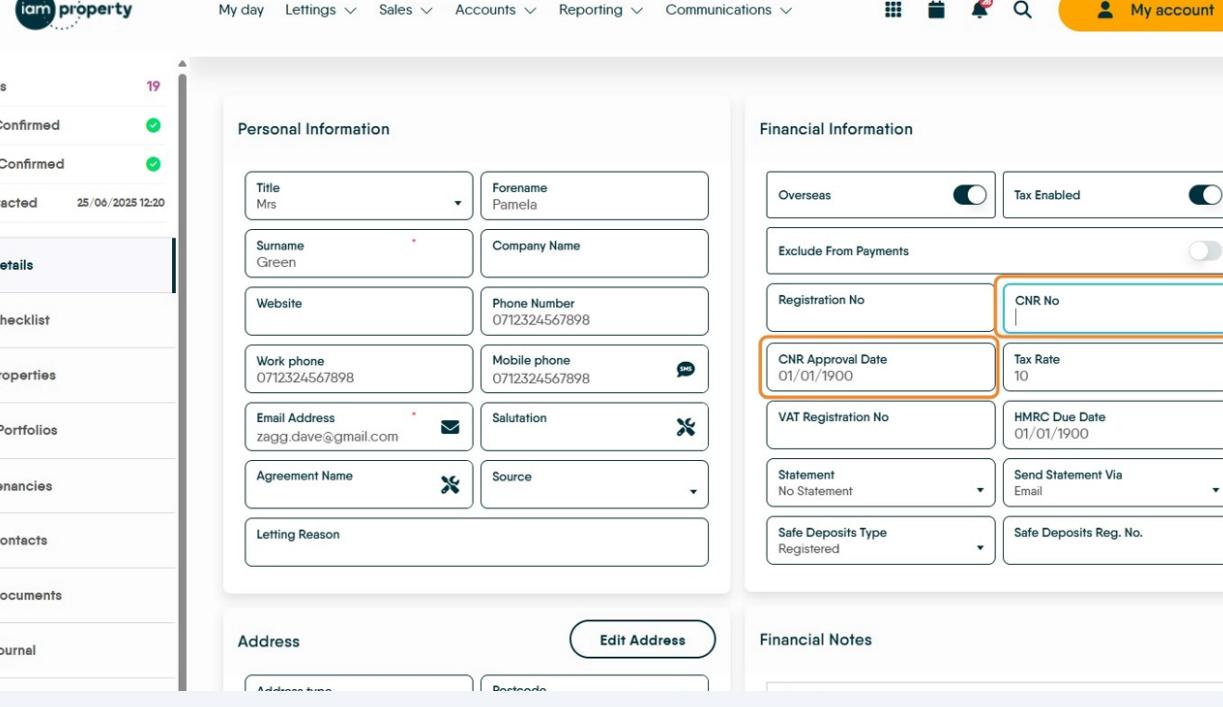
9

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.

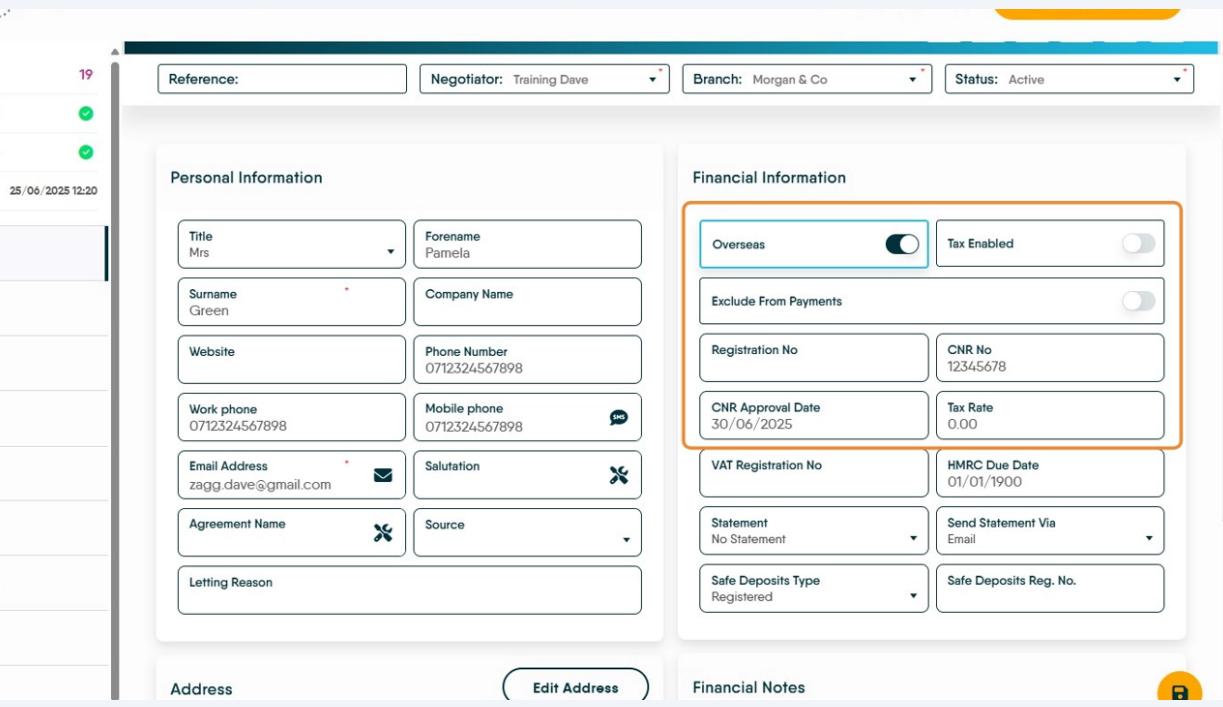


The screenshot shows the 'Personal Information' and 'Financial Information' sections of a landlord record. The 'CNR Approval Date' and 'CNR No.' fields are highlighted with orange boxes, indicating they have been modified. The 'CNR Approval Date' is set to '01/01/1900' and the 'CNR No.' is empty.

Personal Information		Financial Information	
Title: Mrs	Forename: Pamela	Overseas: <input checked="" type="checkbox"/>	Tax Enabled: <input checked="" type="checkbox"/>
Surname: Green	Company Name:	Exclude From Payments: <input checked="" type="checkbox"/>	
Website:	Phone Number: 0712324567898	Registration No:	CNR No:
Work phone: 0712324567898	Mobile phone: 0712324567898	CNR Approval Date: 01/01/1900	Tax Rate: 10
Email Address: zagg.dave@gmail.com	Salutation:	VAT Registration No:	HMRC Due Date: 01/01/1900
Agreement Name:	Source:	Statement: No Statement	Send Statement Via Email:
Letting Reason:		Safe Deposits Type: Registered	Safe Deposits Reg. No.:

11

The record will look like this.



The screenshot shows the 'Personal Information' and 'Financial Information' sections of a landlord record. The 'CNR Approval Date' and 'CNR No.' fields are highlighted with orange boxes, indicating they have been modified. The 'CNR Approval Date' is set to '30/06/2025' and the 'CNR No.' is '12345678'. The 'Overseas' and 'Tax Enabled' checkboxes are checked.

Personal Information		Financial Information	
Title: Mrs	Forename: Pamela	Overseas: <input checked="" type="checkbox"/>	Tax Enabled: <input checked="" type="checkbox"/>
Surname: Green	Company Name:	Exclude From Payments: <input checked="" type="checkbox"/>	
Website:	Phone Number: 0712324567898	Registration No:	CNR No: 12345678
Work phone: 0712324567898	Mobile phone: 0712324567898	CNR Approval Date: 30/06/2025	Tax Rate: 0.00
Email Address: zagg.dave@gmail.com	Salutation:	VAT Registration No:	HMRC Due Date: 01/01/1900
Agreement Name:	Source:	Statement: No Statement	Send Statement Via Email:
Letting Reason:		Safe Deposits Type: Registered	Safe Deposits Reg. No.:

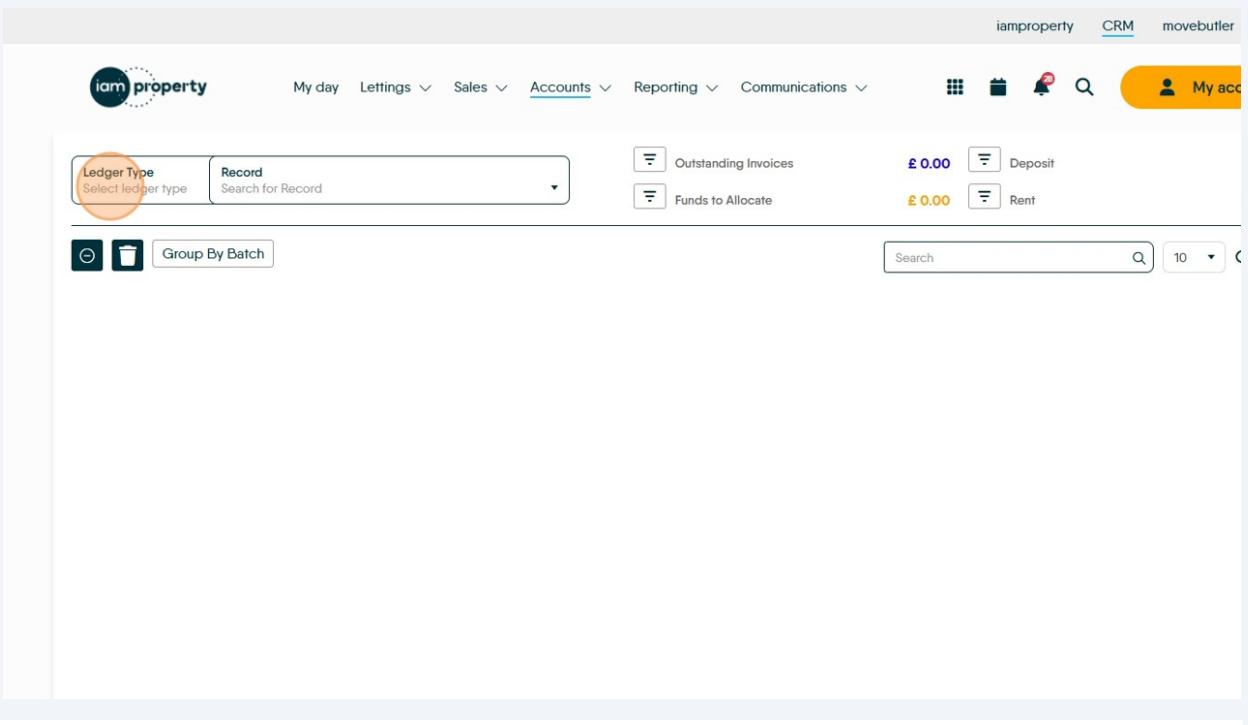
Landlord Tax Ledger

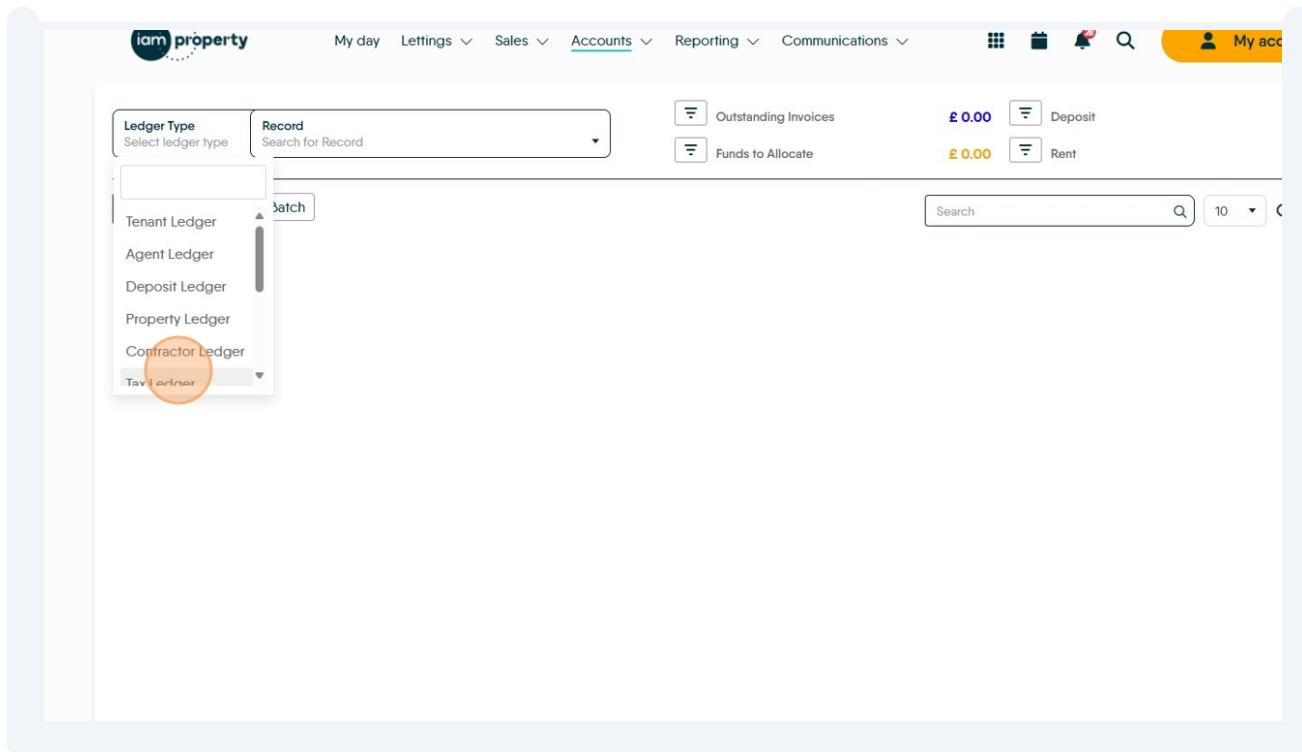
12

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

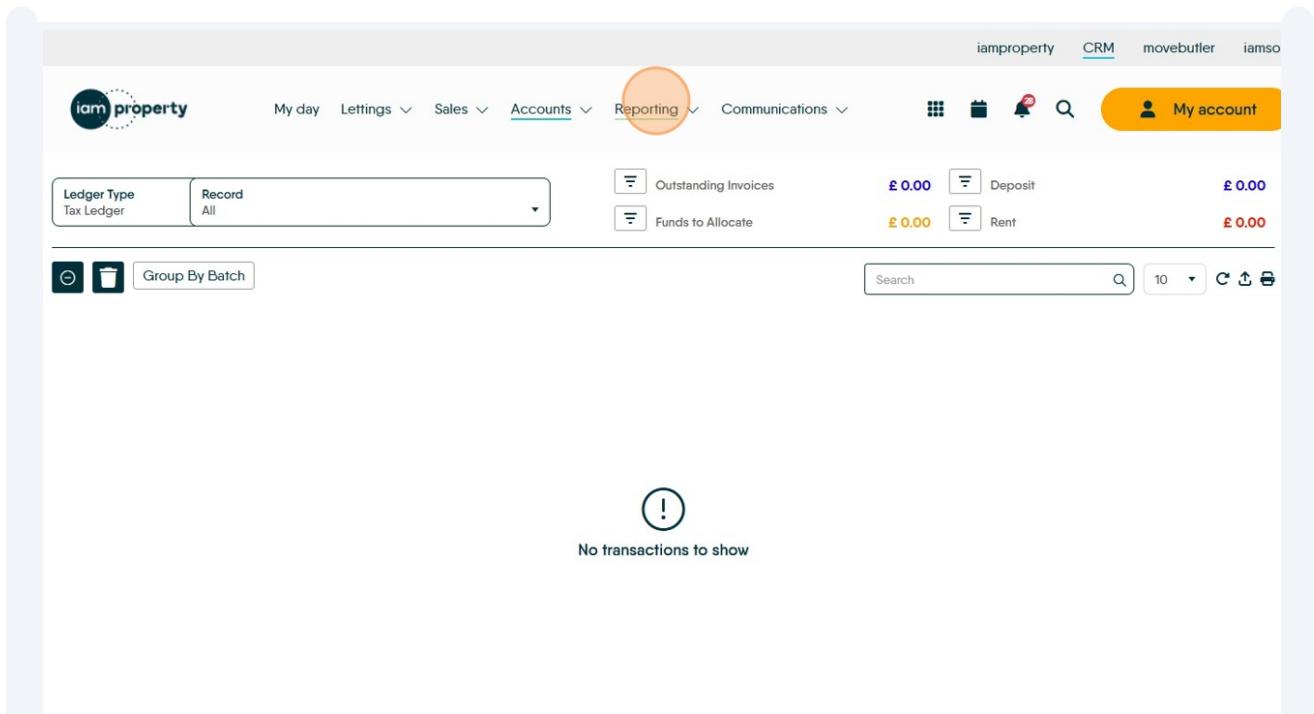
14

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.



My day Lettings Sales Accounts Reporting Communications

My account

Ledger Type: Tax Ledger Record: All

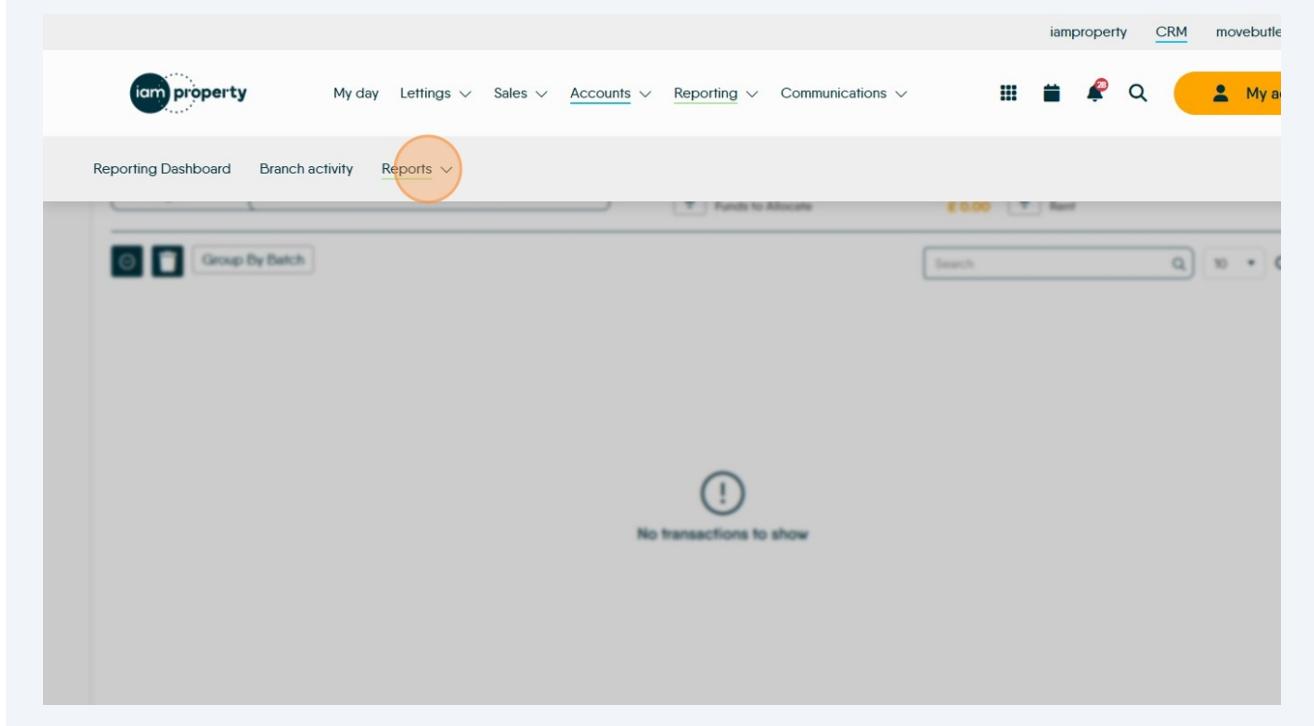
Outstanding Invoices: £ 0.00 Deposit: £ 0.00

Funds to Allocate: £ 0.00 Rent: £ 0.00

Group By Batch

Search

No transactions to show



My day Lettings Sales Accounts Reporting Communications

My account

Reporting Dashboard Branch activity Reports

Group By Batch

Search

No transactions to show

Reporting Dashboard Branch activity Reports

Reports

General



Lettings



Sales

No transactions to show

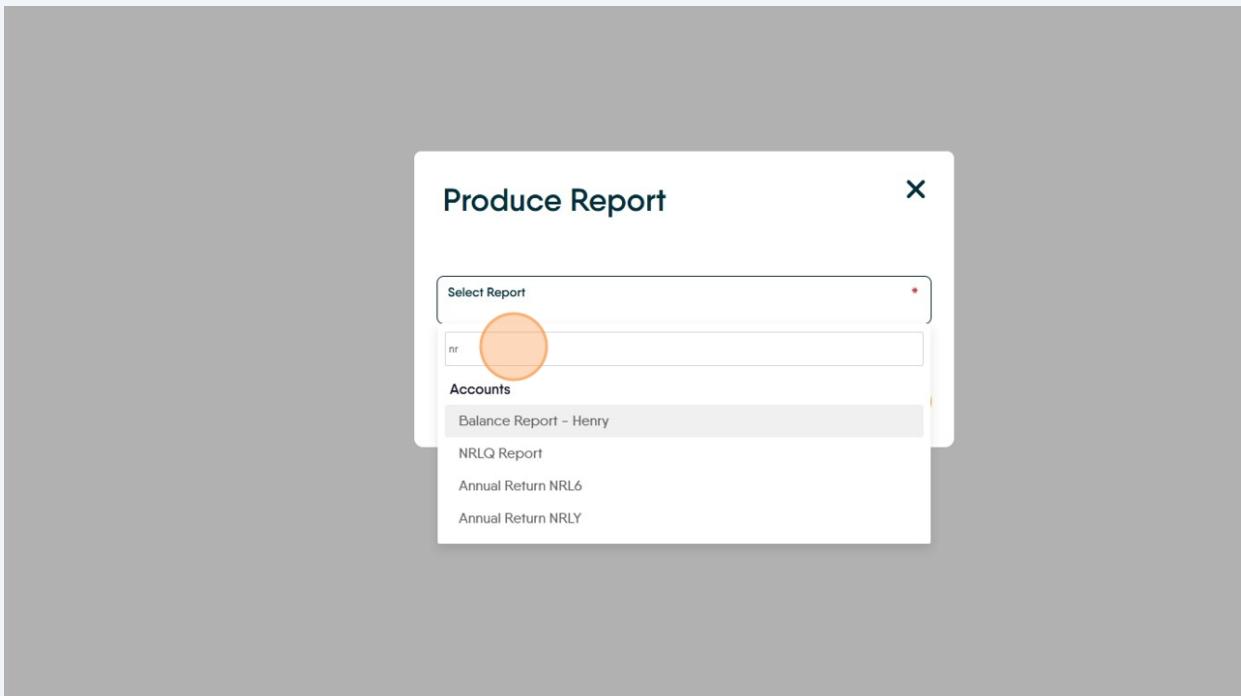
Produce Report

Select Report

Cancel

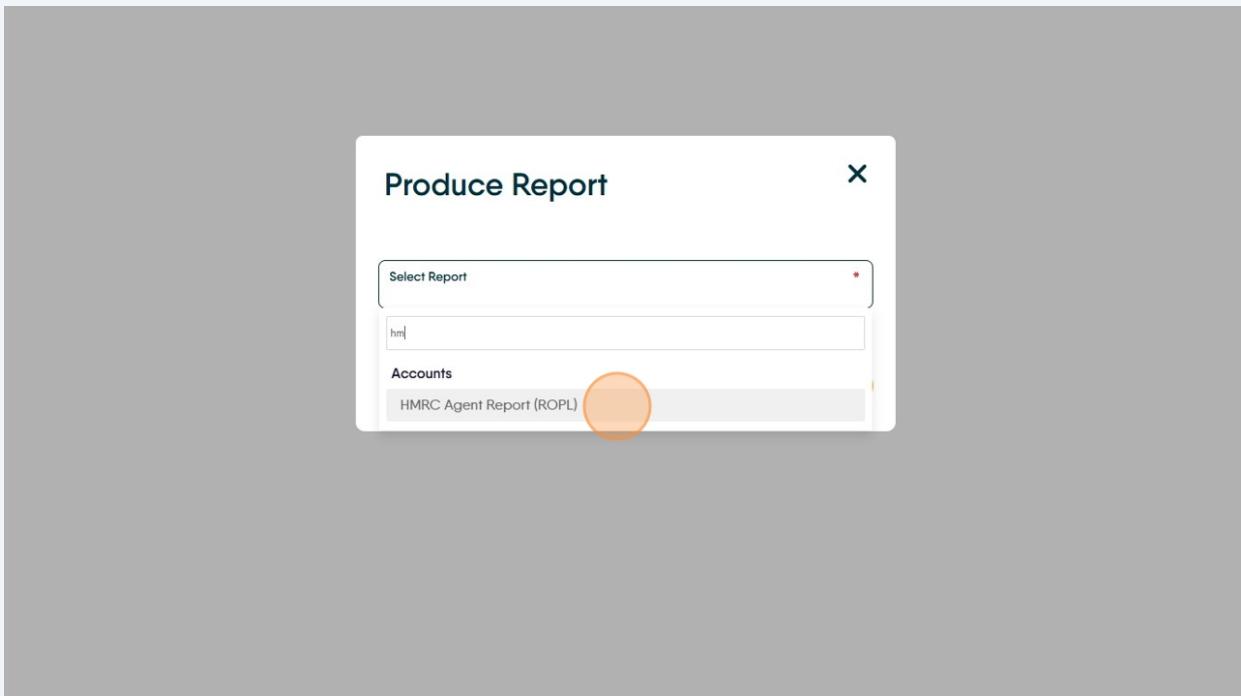
Run Report

16 Click this search field.



17 There are 4 HMRC reports that can be run.

18 Click "HMRC Agent Report (ROPL)"

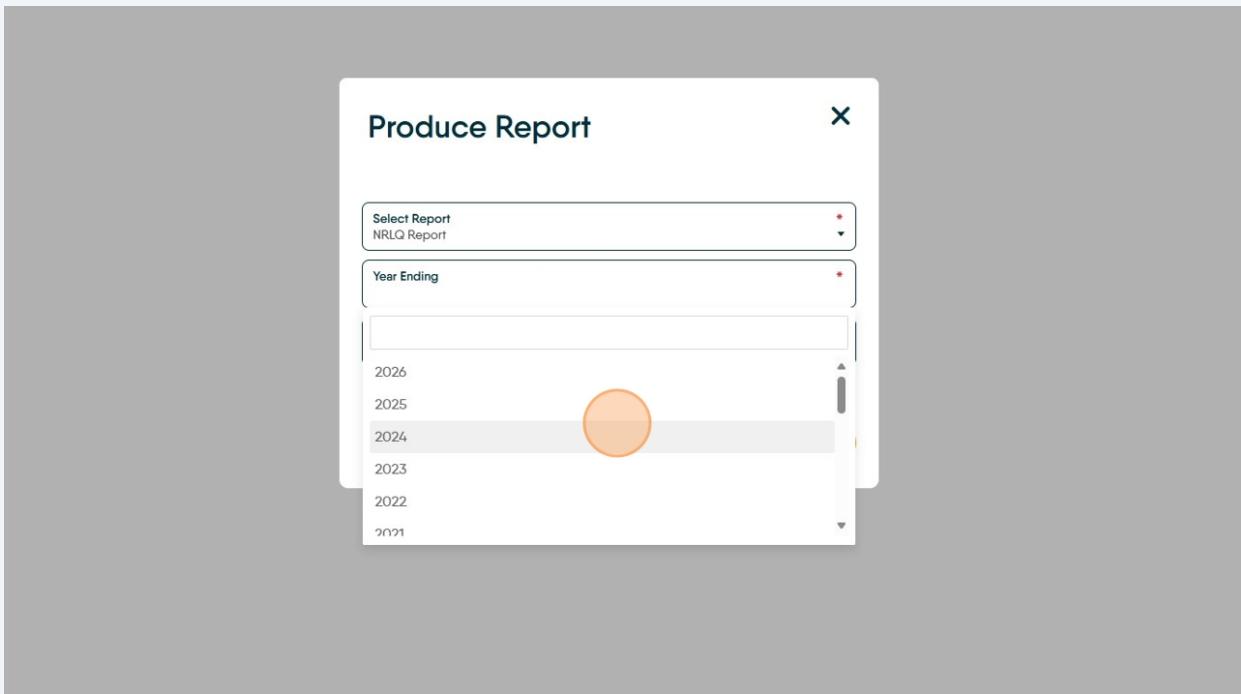
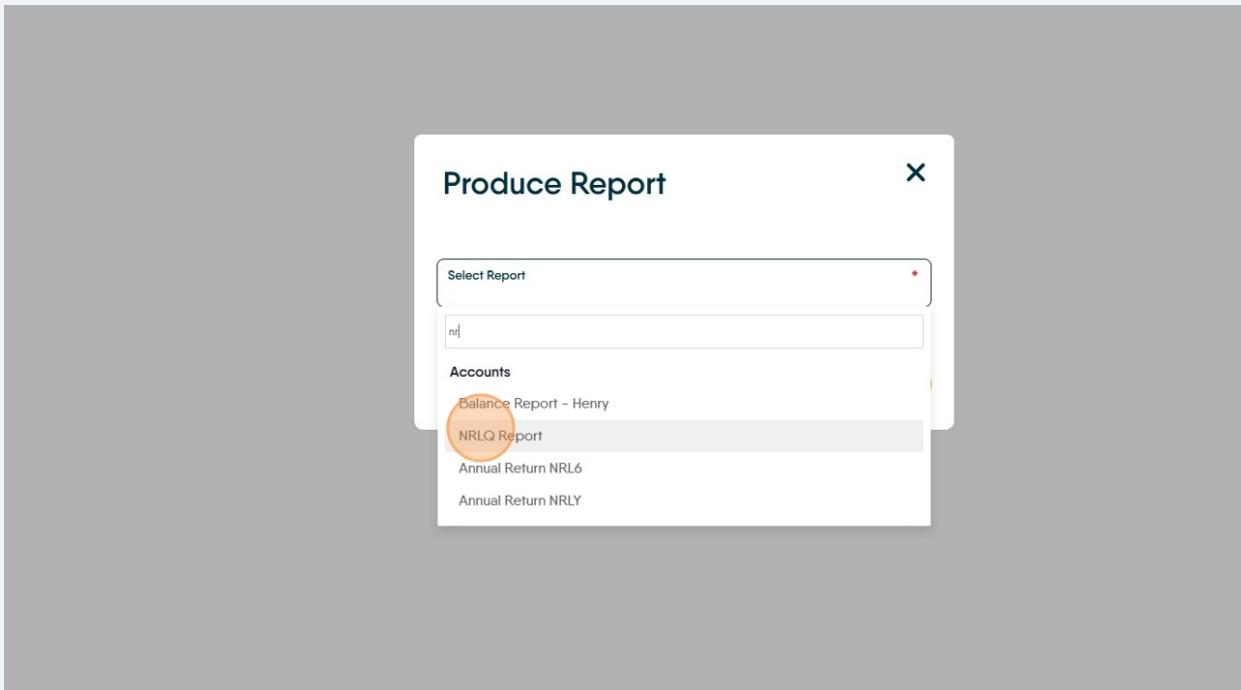


19 The Report will look similar to this.

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	Flat 2 Chesterfiel... 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"



Produce Report X

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 X

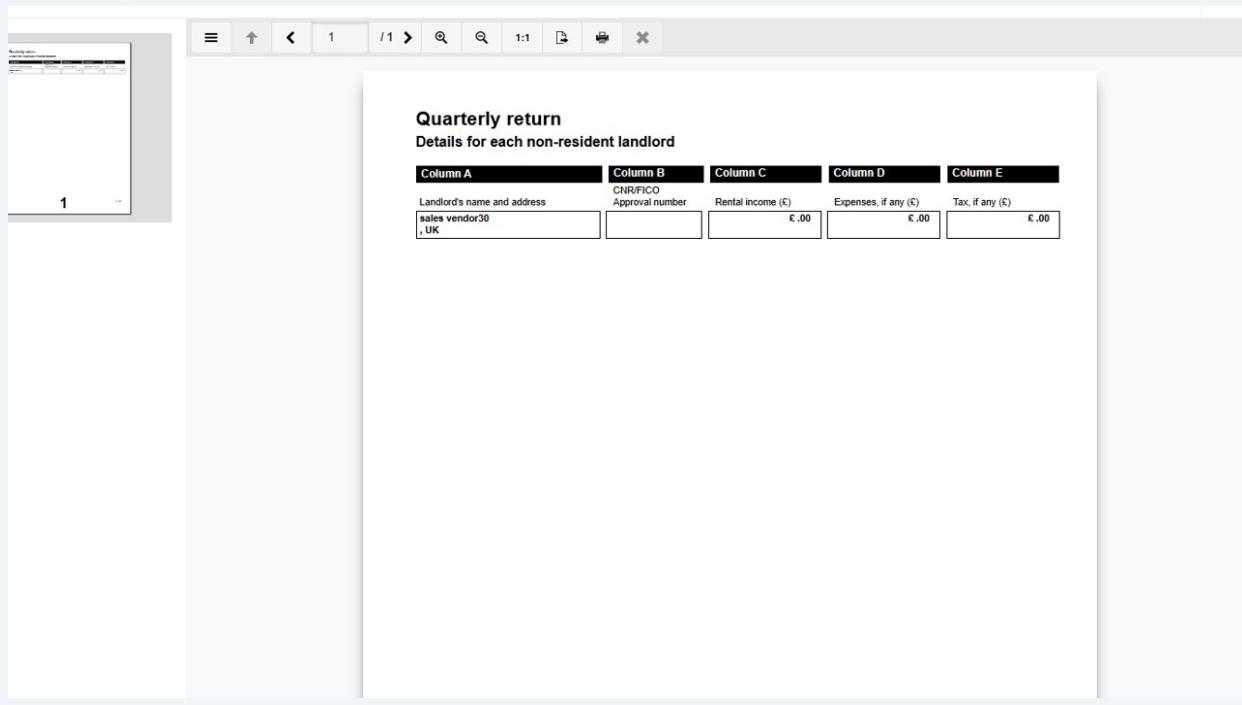
Select Report *
NRLQ Report

Year Ending *
2024

Quarter *

Cancel Run Report

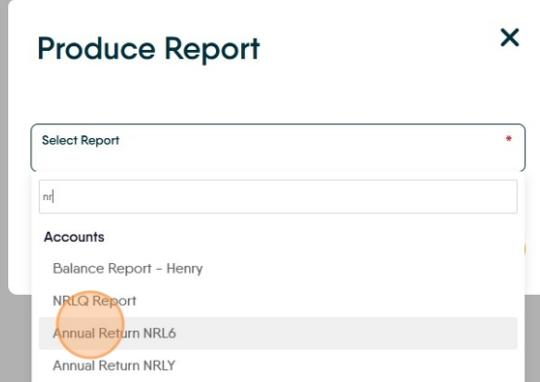
21 The report will look like this.



Quarterly return
Details for each non-resident landlord

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

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

X

Select Report

Annual Return NRL6

Select Landlord

Pamela Green

Year Ending

2026

2025

2024

2023

2022

2021



23 The report will look similar to this.

Form NRL6

Non-resident Landlords Scheme

HM Revenue & Customs

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 period to which this certificate relates is the year ended

31 March 2025
(please insert ye...

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 deducted from the landlord's rental income) under the Non-resident Landlord's Scheme for the year ended 31 March in respect of the non-resident landlord. This amount should agree with the figure you show on Form NRL6. The Inland Revenue's Accounts Office asks you to

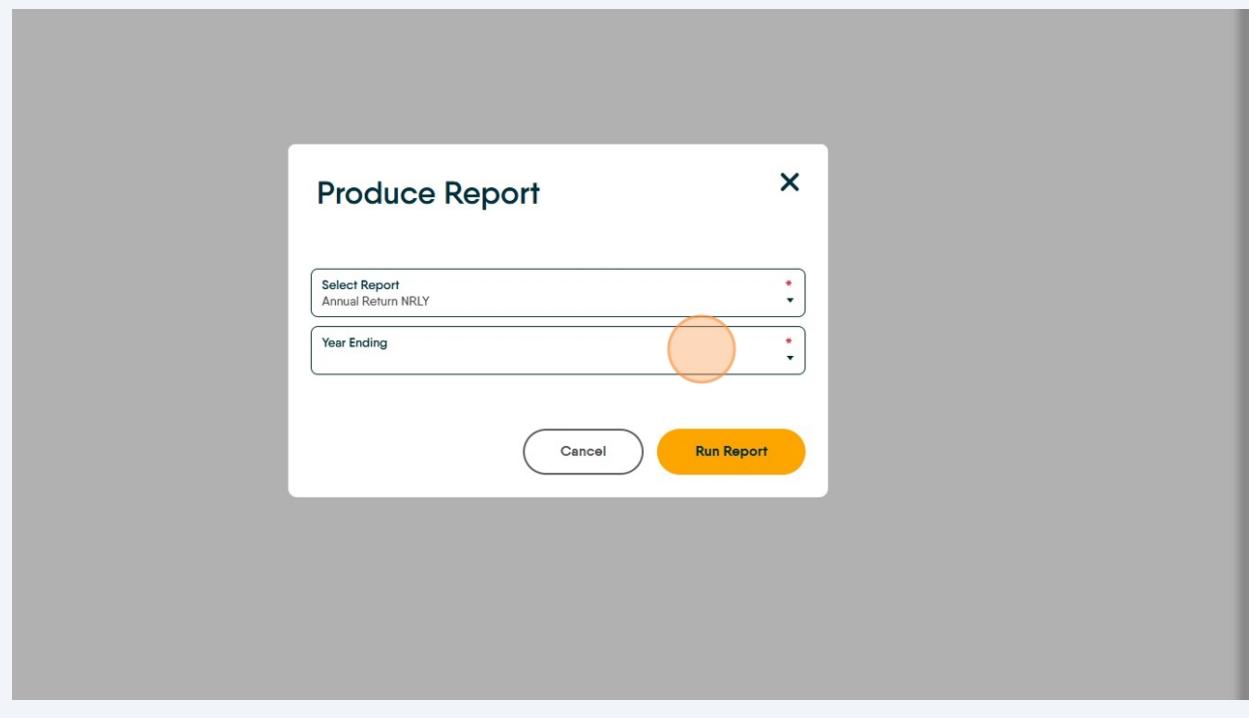
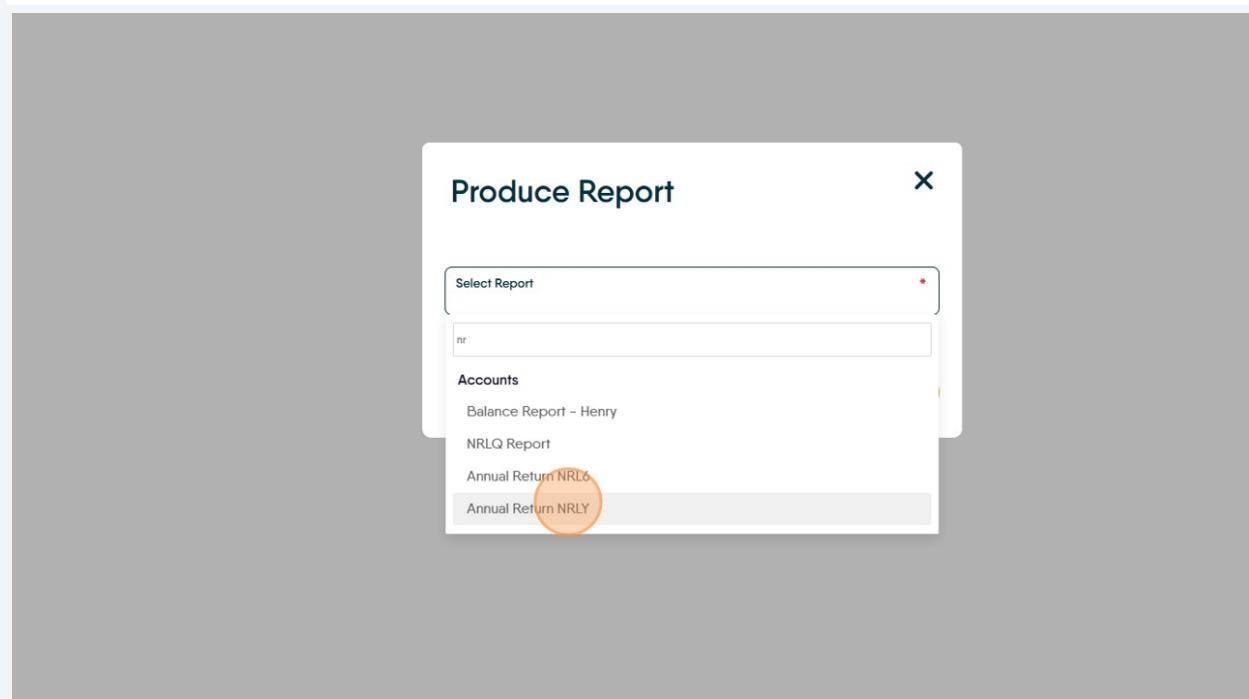
When you have completed the certificate

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 X

Select Report *
Annual Return NRLY

Year Ending *

2026
2025
2024
2023
2022
2021

Produce Report X

Select Report *
Annual Return NRLY

Year Ending *
2025

Cancel Run Report

25 The report will look similar to this.

Annual return
Details for each non-resident landlord

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