



How to register your Trust with the Trust Registration Service

In line with European anti-money laundering regulations, HMRC now require most trusts to be registered with the Trust Registration Service (TRS). Previously, only trusts that had to pay tax had to register; the requirement now extends to most Trusts, regardless of their tax status.

We have created this Guide to help you complete the online TRS registration and comply with your legal obligations. If you are unsure whether your trust should be registered, or if you have any questions about this Guide, please do get in touch with us.

All trustees are equally legally responsible for registering the trust, but you must nominate one 'Lead' Trustee to be the main point of contact for HMRC.

The Lead Trustee will need to have an Organisation Government Gateway User ID and password for the trust, which is created on the Government Gateway Website.

Note that if you are responsible for more than one trust, each trust will need to have its own separate account.

All relevant trusts must be registered with the TRS by 1st September 2022 or within 90 days of being set up, whichever is the later. Failure to register a trust may result in penalties.

Step 1 – Create an Organisation Government Gateway Account

The first step is to create a Government Gateway user ID and Password, which can be done by visiting www.gov.uk/guidance/register-a-trust-as-a-trustee.

Sign in using Government Gateway

Government Gateway user ID
This could be up to 12 characters.

Password

[Sign in](#)

[Create sign in details](#)

Click here to create your new user ID and password. You need to do this for each Trust you register.

On the next page enter the email address you wish to use. You can use the same email address for more than one user ID.

Enter your email address

This will only be used to send you security updates or if you need to recover your sign in details.

To confirm it is your email address we will send you a code.

Email address

[Continue](#)

You will then be sent an email with a code on it, which you need to enter on the next page, here:

Enter code to confirm your email address

We have sent a code to: **joebloggs@company.co.uk**

The code will expire in 30 minutes.

! If you use a browser to access your email, you may need to open a new window or tab to see the code.

Confirmation code
For example, DNCLRK

[▶ I have not received the email](#)

[Confirm](#)

Fill in your full name and create a password:

What is your full name?

Create a password

Your password must be 10 or more characters. You can use a mix of letters, numbers or symbols.

Password

Confirm your password

It will ask you to set up a recovery word, in case you forget your password.

Set up recovery for your sign in details

You need to set up a recovery word so that you can get back into Government Gateway if you forget your password.

Set up a recovery word

! Make a note of this word in case you need it in the future.

The word must:

- be between 6 and 12 characters
- not contain spaces or special characters
- not contain numbers

Recovery word

Continue

You will now receive your Organisation Government Gateway ID. You should make a note of your ID and your password against the details of the trust you are registering as you will need to set up a different ID for each Trust you register.

**Your Government
Gateway user ID is:**

12 34 56 78 91 01

We have sent it to **joebloggs@company.co.uk**

You will need your user ID and your password each time you sign in to Government Gateway.

Continue

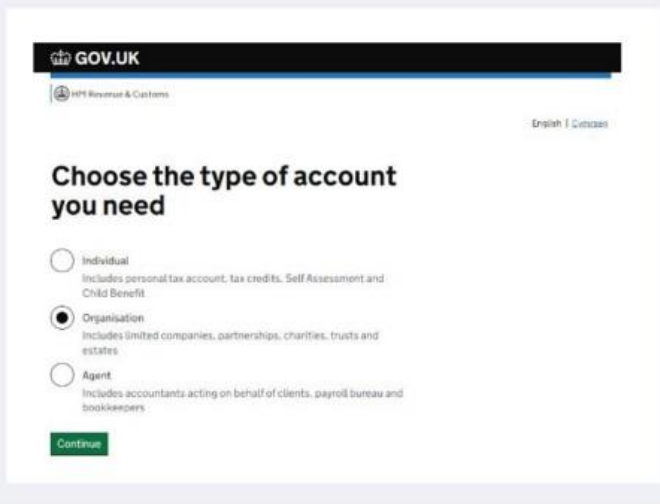
Step 2 – Registering Your Trust

Once you have your user ID and Password you can then Register your trust at:

www.gov.uk/guidance/register-a-trust-as-a-trustee

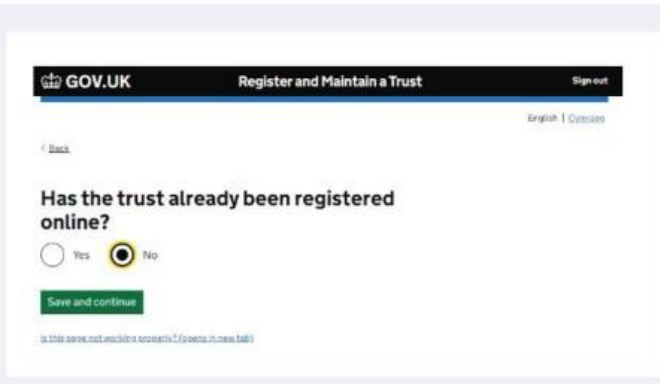
You will need to have details of the trust, such as the Trustees, Settlor and Beneficiary(s), to hand. If you have not done so already, it will be helpful to collate this information at this point before proceeding. Again, please do let us know if we can assist you.

Note that once you have started your registration process you will have 28 days to complete the process otherwise your information will be deleted.



The screenshot shows the 'Choose the type of account you need' page. It features three radio button options: 'Individual' (unselected), 'Organisation' (selected), and 'Agent' (unselected). Each option includes a brief description of what it covers. A 'Continue' button is located at the bottom left of the form area.

Once you have your Gateway Account set up you will need to select the type of account required – for a Trust this should be "Organisation".



The screenshot shows the 'Has the trust already been registered online?' page. It features two radio button options: 'Yes' (unselected) and 'No' (selected). A 'Save and continue' button is located below the options. A URL is visible at the bottom of the page.

Unless your Trust has previously had to complete a tax return or you are updating the TRS, you will need to click 'No'.
If you are updating the TRS because of changes to the Trust, then you will need to click 'Yes'.

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Does the trust have a Unique Taxpayer Reference (UTR)?

Yes No

[Save and continue](#)

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If this is the first time you are registering your Trust you will not have a Unique Taxpayer Reference number.

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Are you registering an express trust?

An express trust is a trust created deliberately by a settlor, usually in the form of a document such as a written deed of trust. Express trusts can be created by will or during lifetime, also known as inter vivos.

Yes No

[Save and continue](#)

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An Express Trust is one where the Trustees are holding assets on Trust for specified Beneficiaries. If you are in any doubt please speak to your Adviser.

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Does the trust have any tax liability from 6 April 2021 to 5 April 2022?

Yes No

[Save and continue](#)

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Has the trust had any UK tax liability in the last four tax years?

A trust has a tax liability if it either:

- needs to file out a Self Assessment: Trust and Estate Tax Return (SA900)
- is liable for Capital Gains Tax
- is liable for Income Tax


Yes No

[Save and continue](#)

[Is this page not working correctly? \(opens in new tab\)](#)

It is likely that you will answer “No” to these questions, as many trusts will not have completed a tax return before. If this is not the case then you should enter the appropriate answers and if you are unclear, please do get in touch and we will be pleased to advise further.

Trust Details

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What is the trust's name?

You have 53 characters remaining

[Save and continue](#)

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This should reflect the name that may have previously been allocated to the Trust, on your original Trust document. If there is no such name then you should create one such as the "James Family Trust".

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When was the trust created?

This is the date the trust deed was signed. For will trusts use the settlor's date of death.

For example, 31 3 2015


Day Month Year

[Save and continue](#)

[Is this page not working properly? Clicks in new tab](#)

The date the Trust was created can be found on your original Trust document.

If this is a "Will Trust" created following death it will be the Date of death.

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Has the trust acquired land or property in the UK since 6 October 2020?

The current rules for registering a new trust came into effect on 6 October 2020.

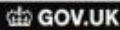
Land or property refers to plots of land or bricks and mortar buildings in the UK.

Yes No

[Save and continue](#)

[Is this page not working properly? Clicks in new tab](#)

Answer this question depending on what assets the Trust holds. If you are in any doubt please speak to your Adviser.


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Is the trust registered on the trust register of any other countries within the European Economic Area (EEA)?

The EEA includes:

- all countries within the European Union (EU)
- Iceland
- Lichtenstein
- Norway


Yes No

[Save and continue](#)

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If your Trust has links to a country within the European Economic Area (EEA), such as a Trustee living in the EEA, your Trust may need to be registered on Trust registries in both countries. You should seek local tax advice if that is the case.

If your Trust has no links to any EEA country then you should answer 'No'.


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Are the trustees based in the UK?

All of the trustees are based in the UK
 None of the trustees are based in the UK
 The trust contains trustees based in and outside the UK

[Save and continue](#)

[Is this page not working properly? \(opens in new tab\)](#)

This needs to be completed to reflect where you (as Lead Trustee) and any other Trustees are resident.


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Check trust details

What is the trust's name?	James Family Trust	Change
When was the trust created?	16 December 2021	Change
Has the trust acquired land or property in the UK since 6 October 2020?	No	Change
Is the trust registered on the trust register of any other countries within the European Economic Area (EEA)?	No	Change
How many of the trustees are based in the UK?	All of the trustees are based in the UK	Change


[Save and continue](#)

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After completion of each section of the registration process you will be presented with a summary of your inputs with the option to alter these if required.

Settlor Details

The next section requires information relating to the Settlor and how the trust was set up. The Settlor is the person or organisation who put assets into the trust.



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Was the trust set up after the settlor died?

Yes No

[Save and continue](#)

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This is to identify whether the Trust was set up during the Settlor's lifetime or upon death. If the Trust was set up by way of Deed of Variation following death then the person(s) making the variation is/ are the Settlor(s) for TRS purposes.

There are further questions as to whether the Settlor was an individual or an organisation, such as a charity or a company.


Depending on the answers given further information such as Settlor's name and date of birth will be required.

Trustee Details

While all Trustees (the individuals or organisations who manage the Trust) are equally legally responsible for the Trust you need to nominate a "Lead Trustee" who will:

- Receive the Trust's Unique Reference Number
- Receive all official documents for the Trust and
- Be the main point of contact with HMRC for the Trust.

The Lead Trustee is also responsible for keeping the Trust's details up to date on the register.


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Are you entering details for the lead trustee or a trustee?

The lead trustee is the main point of contact for the trust. Do not enter agent details unless they are legally the lead trustee or a trustee.

Lead trustee
 Trustee


[Save and continue](#)

[Is this page not working correctly? \(opens in new tab\)](#)

The Lead Trustee is responsible for keeping the Trust's details up to date on the register.

Details of their name, date of birth, National Insurance Number, country of residence, Nationality and contact details will be required on the following screens.

You will also need to add details about all the other Trustees who are individuals. This includes their name, date of birth, country of residence and nationality.


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You have added 2 trustees

Completed

Richard James	Trustee Individual	Change	Remove
Stuart James	Lead Trustee Individual	Change	Remove

Do you need to add another trustee?

Yes, I want to add them now
 Yes, I want to add them later
 No, I have added all trustees

[Save and continue](#)

[Is this page not working correctly? \(opens in new tab\)](#)

It is from this screen that you can add or remove Trustees.

Beneficiary Details

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What kind of beneficiary do you need to add first?

You can enter a maximum of 25 entries for each beneficiary type.

- Individual
- Class of beneficiaries
- Charity or trust
- Company or employment related
- Other beneficiary

Save and continue

[If this screen not working correctly? Please see here.](#)

For discretionary Trusts you should select 'Class of Beneficiaries' and in the next screen detail what that Class is, as set out in the Trust document. For example 'all my children and grandchildren'.

Please see below Appendix for further guidance.

Where an individual is named as a Beneficiary you should select 'Individual' and complete the screens below with their details.

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What is the name of the individual?

First name

Middle names (optional)

Last name

Save and continue

[If this screen not working correctly? Please see here.](#)

Where an individual is named, details of that individual are required, this includes their name, date of birth, country of residence and nationality.

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Add a beneficiary

Completed

Andrew James Named individual Details Details

Do you want to add another beneficiary?

Yes, I want to add them now

Yes, I want to add them later

No, I have added all beneficiaries

[Save and Continue](#)

[Go to the next step](#) [Go to the previous step](#) [Cancel](#)

You can continue to add up to 25 individual Beneficiaries or classes of Beneficiaries as required and, at the end of the section, a summary of the inputs will be presented that can be changed if required.

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Registration progress

You can save your registration and come back later. You have 28 days from the first time you save to complete this registration or your information will be deleted.

Saved until
14 January 2022

Sections to be completed

Trust details	COMPLETED
Settlers	COMPLETED
Trustees	COMPLETED
Beneficiaries	COMPLETED

Additional sections to be completed

Commons declaration or controller's interest	NOT STARTED
Protectors	NOT STARTED
Other individuals	NOT STARTED

[Go to the next step](#) [Go to the previous step](#) [Cancel](#)

You do not have to complete the registration in one step, as the details you have entered will be retained for 28 days.

Additional Sections

The final three sections of registration process depend on your individual trust.

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Does the trust own or have a controlling interest in a non-EEA company?

Yes No

[Save and continue](#)

[Is this name not working correctly? \(opens in new tab\)](#)

Answer this question depending on what assets the Trust holds. If you are in any doubt please speak to your Adviser.

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Does the trust have a protector?

This is an individual or business named in the deed that can affect the way the trust is managed.

Yes No

[Save and continue](#)

[Is this name not working correctly? \(opens in new tab\)](#)

Some Trusts, particularly offshore Trusts may use a protector to control the exercise of Trustees' powers.

In broad terms a protector will be appointed to protect the interests of the Settlor and/or the Beneficiaries.

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Are there any other individuals associated with the trust?

This can be anyone who can affect the way the trust is managed, but does not fit any of the specific trust roles, such as the parent of a young beneficiary.

Yes No

[Save and continue](#)

[Is this name not working correctly? \(opens in new tab\)](#)

This could be anyone who can affect the way the Trust is managed but does not have a specific legal role under the Trust.

Once all sections have been completed there will be a declaration page to complete.

When you have submitted the registration, you will receive a Unique Reference Number (URN) for the trust which will be linked to your Government Gateway account. The URN will be in the format “ABTRUST71234567”.

The URN is a permanent reference number and it is how HMRC will identify this trust. You should keep this safe together with the Government Gateway ID and password. You will also be able to download a PDF confirmation which you should retain on your trustee files.

Once you have completed your registration and have your URN, please provide us with details of this to ensure our records are kept up to date.

Note that the TRS must be kept up to date with any changes to the Trustees or Beneficiaries, as well as if the Trust is wound down. The TRS must be updated within 90 days of the change, and failure to do so may result in penalties from HMRC.

This document is designed to help you register the Trust, but it is the trustees' responsibility to ensure the TRS is completed correctly.