

TRUST REGISTRATION SERVICE CHECKLIST • FOR A NON-TAXABLE TRUST

Use this checklist to make sure you have all the information you need to complete the Trust Registration.

If there is more than one Trustee, all the Trustees should nominate one to be the Lead Trustee who will be responsible for completing the Trust Registration.

The Lead Trustee will need to set up a separate Organisation Government Gateway User ID and password for each Trust they need to register. To set this up the Lead Trustee will need their name and email address and will need to visit www.gov.uk/guidance/register-a-trust-as-a-trustee.

| Government Gateway Details | |
|----------------------------|--|
| Name | |
| Email | |
| User ID | |

| Trust Details | |
|--|--|
| Name of the Trust | |
| Trust creation date (This is the date the Trust deed was signed. For Trusts set up as part of a Will use the deceased's date of death) | |
| Is this an express Trust? (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) | Yes <input type="checkbox"/> No <input type="checkbox"/> |
| Has the Trust acquired land or property in the UK since 6 October 2020? (i.e. plots of land or bricks and mortar buildings in the UK) | Yes <input type="checkbox"/> No <input type="checkbox"/> |
| Is the Trust registered on the Trust register of any countries within the European Economic Area (EEA)? | Yes <input type="checkbox"/> No <input type="checkbox"/> |
| Are the Trustees based in the UK? | Yes <input type="checkbox"/> No <input type="checkbox"/> |

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| Settlor's Details (the person/organisation who set up the Trust) | | |
|---|---|--|
| 1st Settlor that is an individual | Name | |
| | Date of death (for deceased Settlers) | |
| | Date of birth | |
| | Nationality | |
| | Country of residence (last known if Settlor deceased) | |
| | Do they have mental capacity? | |
| 2nd Settlor that is an individual | Name | |
| | Date of death (for deceased Settlers) | |
| | Date of birth | |
| | Nationality | |
| | Country of residence (last known if Settlor deceased) | |
| | Do they have mental capacity? | |
| Settlers that are an organisation (i.e. a charity or company for example) | Name of the organisation | |
| | Country of residence | |

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| Trustee's Details (where the Trustees are individuals) | | |
|---|---|--|
| Lead Trustee (this is the Trustee that is completing the TRS) | Name | |
| | Date of birth | |
| | National Insurance Number/ Passport number | |
| | Nationality | |
| | Country of residence | |
| | Address | |
| | Email address | |
| | Phone number | |
| 2nd Trustee | Name | |
| | Date of birth | |
| | Country of residence | |
| | Nationality | |
| 3rd Trustee | Name | |
| | Date of birth | |
| | Country of residence | |
| | Nationality | |
| 4th Trustee | Name | |
| | Date of birth | |
| | Country of residence | |
| | Nationality | |

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| Trustee's Details (where the Trustees are organisations) | | |
|---|---------------------------|--|
| Lead Trustee (this is the Trustee that is completing the TRS) | Business Name | |
| | Unique Taxpayer Reference | |
| | Registered address | |
| | Country of residence | |
| | Email address | |
| | Phone number | |
| 2nd Trustee | Business Name | |
| | Unique Taxpayer Reference | |
| | Registered address | |
| | Country of residence | |
| | Email address | |
| | Phone number | |
| 3rd Trustee | Business Name | |
| | Unique Taxpayer Reference | |
| | Registered address | |
| | Country of residence | |
| | Email address | |
| | Phone number | |
| 4th Trustee | Business Name | |
| | Unique Taxpayer Reference | |
| | Registered address | |
| | Country of residence | |
| | Email address | |
| | Phone number | |

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| Beneficiaries Details | | |
|--|---|--|
| 1st Beneficiary that is a named individual | Name | |
| | Date of birth | |
| | Country of residence | |
| | Nationality | |
| 2nd Beneficiary | Name | |
| | Date of birth | |
| | Country of residence | |
| | Nationality | |
| 3rd Beneficiary | Name | |
| | Date of birth | |
| | Country of residence | |
| | Nationality | |
| 4th Beneficiary | Name | |
| | Date of birth | |
| | Country of residence | |
| | Nationality | |
| Beneficiaries that are a class (Please see below Appendix for further guidance) | Description of the class (e.g. all my children, grandchildren etc.) | |
| Beneficiaries that are a charity or Trust | Name of the charity or Trust | |
| | Country of residence | |
| Other beneficiaries or persons controlling the Trust (e.g a protector) that do not fit into the descriptions above | Name | |
| | Date of birth | |
| | Country of residence | |
| | Nationality | |

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Unique Reference Number (URN) Details (The lead Trustee will receive the Trust's URN when registering a non-taxable Trust. You will need to keep their contact information up to date)

| | |
|--------------------------|--|
| URN | |
| Date of TRS registration | |

Please provide your Adviser with a copy of your TRS registration

| | |
|---------------------------|--|
| Copy provided to Adviser? | Yes <input type="checkbox"/> No <input type="checkbox"/> |
|---------------------------|--|

After you have registered

You can get your URN by logging back into the service following submission of the registration. If the Trust becomes a taxable Trust you will need to update the Register with additional information.

Viewing or making changes to registration details

If you make any changes to the Trust you will need to update the TRS, within 90 days of those changes being made.

You can get a PDF copy of the report to show proof of registration.

You may wish to keep this checklist with your copy of the Trust Deed.

Links to other jurisdictions

If your Trust has any connections to other jurisdictions with similar requirements in place (for example where one or more Trustees live in a European Union (EU) member state, you may need to register there too and you should seek advice from a local tax specialist in that jurisdiction.

Trusts are not regulated by the Financial Conduct Authority.

Appendix 1 – Classes of potential Beneficiaries on discretionary Trusts

Due to the 56-character limit for classes of Beneficiaries, you may wish to use these shortened versions instead:

THE POTENTIAL BENEFICIARIES

| Type | Trust Description | Optional TRS Description |
|--|--|--|
| Discretionary Trust Class 1 | Any former spouse, widow or widower of the Settlor | Any former spouse widow or widower of the Settlor |
| Discretionary Trust Class 2 | Any former Civil Partner of, or any Civil Partner who survives the Settlor | Any former Civil Partner or CP surviving the Settlor |
| Discretionary Trust Class 3 | Any Children, Grandchildren or remoter issue of the Settlor | Any child or remoter Issue of the Settlor |
| Discretionary Trust Class 4 | Any spouse, former spouse, widow or widower of the persons named in 3 above | Any spouse or former spouse of previous classes |
| Discretionary Trust Class 5 | Any Civil Partner or former Civil Partner of, or surviving Civil Partner of, the persons named in 3 above | Any Civil Partner or former CP of previous classes |
| Discretionary Trust Class 6 | Any person (other than the Settlor) or charity listed below or nominated in writing to the Trustees by the Settlor or, where there are two Settlers, either of them, as a Potential Beneficiary | Anyone else named by Settlor excl Settlor |
| Discretionary Trust 7 – APT only | Any person who shall, on the death of the Settlor, become beneficially entitled to the whole or part of the estate of the Settlor by Will or on intestacy | Any beneficiary of the estate of Settlor |
| Discretionary Trust Class 7 – APT only | Any person (other than the Settlor) or charity listed below or nominated in writing to the Trustees by the Settlor as a Potential Beneficiary or, if the Settlor has died or lost Capacity, by the Appointor, but the Appointor cannot add themselves as a Beneficiary if they are not already named | Anyone else named by Settlor or Appointor excl Settlor |
| Discretionary Trust Class 7 | Any person who shall, on the death of the Settlor, become beneficially entitled to the whole or part of the estate of the Settlor by Will or on intestacy | Any beneficiary of the estate of Settlor |
| Discretionary Trust Class 8 | Charities registered as charitable under the law of England & Wales, the law of Scotland or Northern Ireland | Any Great Britain and NI registered charities |



The information and guidance given in this document is for general consideration only. It is based on our understanding of law and practice in May 2022, which can change over time. It is essential that no action is taken or refrained from based on these notes alone. Where appropriate, specialist legal and tax advice should be obtained.

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