

## TRUST REGISTRATION SERVICE – HOW TO REGISTER YOUR TRUST

All Trustees are equally legally responsible for the Trust, but you must nominate one 'Lead' Trustee to be the main point of contact for Her Majesty's Revenue and Customs (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, should you have more than one Trust, each Trust will need to have its own separate account.

HMRC now require most Trusts to be registered on their Trust Registration Service (TRS), which is part of European wide Anti Money Laundering regulations. All relevant Trusts must be registered with HMRC by 1st September 2022, or within 90 days of being set up, whichever is the later. Failure to register a Trust may result in a fine from HMRC.

If you are unsure whether your Trust should be registered, or have any questions about this Guide, please speak to your Adviser.

We have created this Guide to help you complete the online TRS and comply with your registration obligations.

### Step 1 – Creating an Organisation Government Gateway Account

The first step is to create a Government Gateway user ID and Password  
<https://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 here (first and surname is sufficient).

## What is your full name?

  
[Continue](#)

And finally choose a password.

## 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

  
[Continue](#)

The next page allows you to set up a recovery word if you forget your password, so click on 'continue'.

## 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.

[Continue](#)

## 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  
<https://www.gov.uk/guidance/register-a-trust-as-a-trustee>

You will need to have details of the Trust and we suggest you use our TRS Checklist to collate this information before starting your registration process.

Once you have started your registration process you will have 28 days to complete otherwise your information will be deleted.

The screenshot shows the GOV.UK website header with the HM Revenue & Customs logo and language options for English and Cymraeg. The main heading is "Choose the type of account you need". There are three radio button options: "Individual" (unselected), "Organisation" (selected), and "Agent" (unselected). Each option has a brief description of what it includes. A green "Continue" button is at the bottom.

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 GOV.UK website header with the title "Register and Maintain a Trust" and a "Sign out" link. There is a "Back" link and language options for English and Cymraeg. The main heading is "Has the trust already been registered online?". There are two radio button options: "Yes" (unselected) and "No" (selected). A green "Save and continue" button is at the bottom. A small link at the bottom reads "Is this page not working properly? (opens in new tab)".

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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GOV.UK Register and Maintain a Trust Sign out

English | Cymraeg

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

Yes  No

Save and continue

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

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

GOV.UK Register and Maintain a Trust Sign out

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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

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

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.

GOV.UK Register and Maintain a Trust Sign out

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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 fill 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 properly? \(opens in new tab\)](#)

As many Trusts will not have completed a tax return before and this will be the first time of having to register with HMRC, it is likely that you will need to answer 'No' to these questions.

If this is not the case, then you should answer these questions as appropriate for your Trust. Please do speak to your Adviser if you are unclear but in some cases professional tax advice may need to be sought.

## Trust Details

The screenshot shows the GOV.UK 'Register and Maintain a Trust' page. At the top, there is a navigation bar with the GOV.UK logo, the title 'Register and Maintain a Trust', and a 'Sign out' link. Below the navigation bar, there is a language selector for 'English' and 'Cymraeg'. A '< Back' link is visible. The main heading is 'What is the trust's name?'. Below this is a text input field. Underneath the field, it says 'You have 53 characters remaining'. There is a green 'Save and continue' button. At the bottom, there is a link: 'Is this page not working properly? (opens in new tab)'.

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".

The screenshot shows the GOV.UK 'Register and Maintain a Trust' page. At the top, there is a navigation bar with the GOV.UK logo, the title 'Register and Maintain a Trust', and a 'Sign out' link. Below the navigation bar, there is a language selector for 'English' and 'Cymraeg'. A '< Back' link is visible. The main heading is 'When was the trust created?'. Below this is a text input field. Underneath the field, it says 'You have 53 characters remaining'. There is a green 'Save and continue' button. At the bottom, there is a link: 'Is this page not working properly? (opens 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.

The screenshot shows the GOV.UK 'Register and Maintain a Trust' page. At the top, there is a navigation bar with the GOV.UK logo, the title 'Register and Maintain a Trust', and a 'Sign out' link. Below the navigation bar, there is a language selector for 'English' and 'Cymraeg'. A '< Back' link is visible. The main heading is 'Has the trust acquired land or property in the UK since 6 October 2020?'. Below this is a text input field. Underneath the field, it says 'You have 53 characters remaining'. There is a green 'Save and continue' button. At the bottom, there is a link: 'Is this page not working properly? (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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## 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](#)

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

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	<a href="#">Change</a>
When was the trust created?	16 December 2021	<a href="#">Change</a>
Has the trust acquired land or property in the UK since 6 October 2020?	No	<a href="#">Change</a>
Is the trust registered on the trust register of any other countries within the European Economic Area (EEA)?	No	<a href="#">Change</a>
How many of the trustees are based in the UK?	All of the trustees are based in the UK	<a href="#">Change</a>

[Save and continue](#)

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

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 of the Registration process 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 responsible for keeping the Trust’s details up to date on the register.

The screenshot shows the 'Are you entering details for the lead trustee or a trustee?' screen. At the top, there is a header with the GOV.UK logo, the text 'Register and Maintain a Trust', and a 'Sign out' link. Below the header, there is a language selector for 'English' and 'Cymraeg'. A '< Back' link is visible. The main heading is 'Are you entering details for the lead trustee or a trustee?'. Below this, a sub-heading reads: '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.' There are two radio button options: 'Lead trustee' and 'Trustee'. A green 'Save and continue' button is at the bottom. A small link at the bottom reads: 'Is this page not working properly? (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.

The screenshot shows the 'You have added 2 trustees' screen. At the top, there is a header with the GOV.UK logo, the text 'Register and Maintain a Trust', and a 'Sign out' link. Below the header, there is a language selector for 'English' and 'Cymraeg'. A '< Back' link is visible. The main heading is 'You have added 2 trustees'. Below this, the word 'Completed' is displayed. There is a table with two rows of trustee information:

Richard James	Trustee Individual	<a href="#">Change</a>	<a href="#">Remove</a>
Stuart James	Lead Trustee Individual	<a href="#">Change</a>	<a href="#">Remove</a>

Below the table, there is a heading 'Do you need to add another trustee?' and three radio button options: 'Yes, I want to add them now', 'Yes, I want to add them later', and 'No, I have added all trustees'. A green 'Save and continue' button is at the bottom. A small link at the bottom reads: 'Is this page not working properly? (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

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

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

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

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

### What is the description for the class of beneficiaries?

For example, future grandchildren and future great-grandchildren.

You have 56 characters remaining

Save and continue

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

Where there is a class of potential beneficiary (normally on discretionary Trusts) you can enter each class separately. There is a 56 character limit so you may need to shorten some of the wording used. ~~We have provided examples as an Appendix to this document.~~

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## Add a beneficiary

**Completed**

Andrew James    Named individual    [Change](#)    [Remove](#)

**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](#)

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

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.

**GOV.UK** Register and Maintain a Trust Sign out

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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**

<a href="#">Trust details</a>	COMPLETED
<a href="#">Settlers</a>	COMPLETED
<a href="#">Trustees</a>	COMPLETED
<a href="#">Beneficiaries</a>	COMPLETED

**Additional sections to be completed**


<a href="#">Company ownership or controlling interest</a>	NOT STARTED
<a href="#">Protectors</a>	NOT STARTED
<a href="#">Other individuals</a>	NOT STARTED

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

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](#)

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

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

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

# TRUST REGISTRATION SERVICE – HOW TO REGISTER YOUR TRUST

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

Upon submission, you will receive a Unique Reference Number (URN) for the Trust which will be linked to your Government Gateway account. The URN is a permanent reference number and it is how HMRC will identify this Trust.

The URN has 15 letters and numbers for example ABTRUST71234567. 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 keep a copy of, and provide your Adviser with a copy.

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

## Changes to the Trust

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

This document is designed to help you register the Trust, but it is the Trustee's responsibility to ensure the TRS is completed correctly. ~~This document does not constitute tax advice, and Technical Connection Ltd cannot accept any responsibility for the completion of the TRS.~~

*Trusts are not regulated by the Financial Conduct Authority.*



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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