



UK GOV Trust Registration Service (TRS) step-by-step guide

Mar 2021

Glossary of terms

Trust Name - If there is no specific trust name on the trust deed, choose a name and date to make it easily recognisable.

The trusts are '**Express Trusts**' created by a written trust deed.

The trusts are **non-taxable trusts** – unless there has been a 'chargeable event' – check with your financial adviser the tax status of the trust. *(If it is taxable you will need to answer the tax questions affirmatively and obtain a Unique Tax Reference for annual tax returns)*

Settlers (single or joint) - person(s) creating the trust.

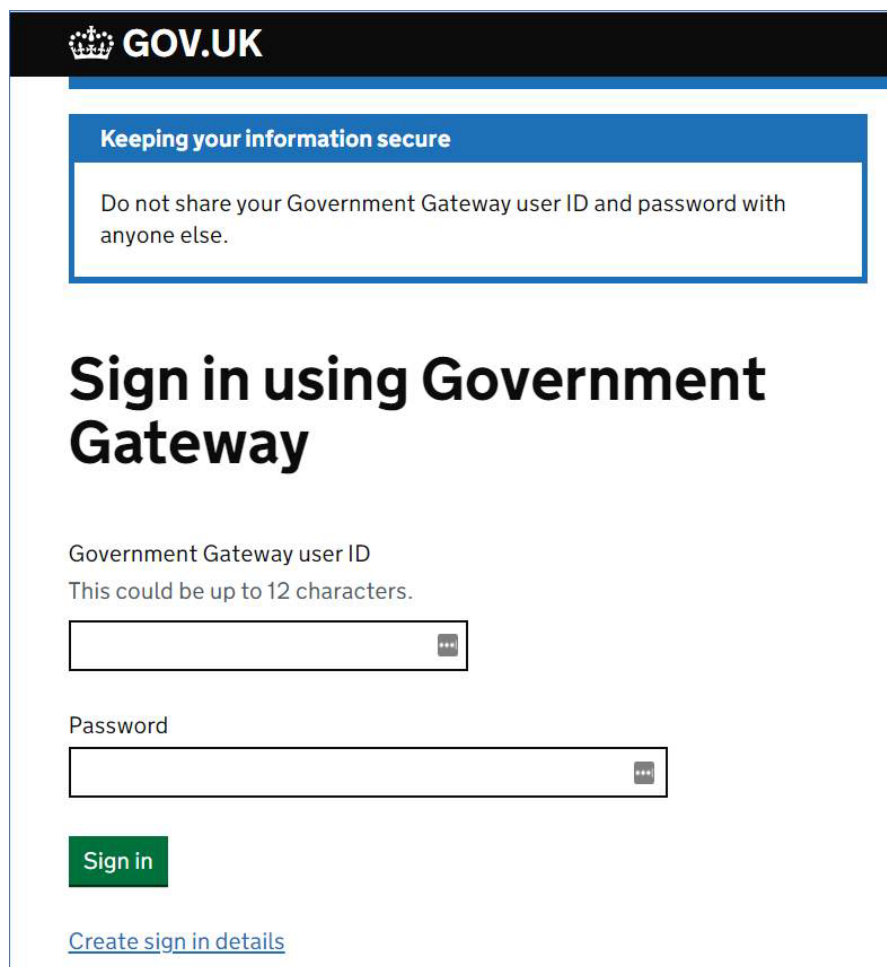
Lead Trustee – usually one of the settlor's – all other trustees also need to be registered.

Beneficiaries – the person(s) who are due to receive the trust assets.

Class of Beneficiaries (Discretionary Trusts) – Beneficiaries can be individually named or be from a named class such as children, grandchildren.

For Absolute (Bare) trusts the beneficiary is named from outset and cannot be changed. *(The trust deed will confirm whether it is a Discretionary or Absolute trust)*

Points to be aware of before registering



The screenshot shows the GOV.UK Government Gateway sign-in interface. At the top left is the GOV.UK logo. Below it is a blue banner with the text "Keeping your information secure" and a sub-message: "Do not share your Government Gateway user ID and password with anyone else." The main heading is "Sign in using Government Gateway". Below this are two input fields: "Government Gateway user ID" (with a note "This could be up to 12 characters.") and "Password". A green "Sign in" button is positioned below the password field. At the bottom left, there is a link that says "Create sign in details".

- Before you can register a trust as a trustee, you need to have an Organisation Government Gateway user ID and password (*this is different to your personal ID*).
- You'll need a government gateway user ID for each trust you want to register which is created at the time you register.
- You need to keep a note of all email addresses, passwords and unique reference numbers related to each individual trust registered.
- There is no file and save option so you need to have all information ready, you cannot close and return without having to start again.
- **IMPORTANT:** For Settlor(s), Trustees and Beneficiaries – you will need Individual's name's, date of birth, National Insurance number, Nationalities and Country of residence and confirm mental capacity.

Registering a Trust

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| <p>Create Government ID</p> | <ul style="list-style-type: none"> • Create sign in details • Email address • Enter code sent to email address and continue • Full name • Create a new password • Set up a recovery word • New Government ID created and sent to email address • Continue and start registration |
| <p>Register Now</p> | <p>Step 1</p> <ul style="list-style-type: none"> • Type of Account? = Organisation (Trust) • Additional security – choose text • Mobile number – sends access code <p>Step 2</p> <ul style="list-style-type: none"> • Trust already registered? = No • Unique Tax Reference? = No • Are you registering an ‘Express Trust’? = Yes <p>Step 3</p> <ul style="list-style-type: none"> • Any trust tax liability 6/4/21 – 5/4/22? = No • Has the trust had any UK tax liability in the last 4 years? = No |
| <p>Registration process – split into sections</p> | <ul style="list-style-type: none"> • Trust Name? – If no specific trust name – choose a name for it to make it easily recognisable • When was trust created? – (enter date trust was signed) • Has trust required land or property in the UK? = No • Has trust registered on trust register on any other countries in EEA? = No • Are the trustees based in the UK? = Yes <p>All details entered are shown for checking and confirmation.</p> |

Registering a Trust

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| Settlor details | <ul style="list-style-type: none"> • Was the trust set up after the Settlor died? = No • Is the Settlor an individual or a business? = Individual • What is the Settlor's name? • Date of birth? • UK Nationality? • Country of Residence? • Is the Settlor a UK Resident? = add address • Has Mental Capacity? <p>If an additional Settlor- enter details again</p> |
| Trustee details | <ul style="list-style-type: none"> • Are you entering details for the lead trustee? – Yes • Is the lead trustee an individual or a business? = Individual • What is the lead trustee's name? • Date of birth? • UK Nationality? • Country of Residence? • Is the lead trustee a UK Resident? = Yes – add address • Input email address • Telephone number • Has Mental Capacity? <p>If an additional Trustee- enter details again</p> |
| Beneficiary or class of beneficiary details | <ul style="list-style-type: none"> • What kind of beneficiaries do you need to add first - Individual or class? = Individual • Add name • Date of birth • UK Nationality? • Country of Residence? • Is the Settlor a UK Resident? = add address • Do you have Mental Capacity? <p>If any additional beneficiaries – enter details again</p> <p>For Discretionary Trusts</p> <ul style="list-style-type: none"> • Add class of beneficiaries = Yes (only 56 characters available so use a 'catch all' descriptor such as 'any person's notified to the trustees.) |

Registering a Trust

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| Additional sections that must be completed | <ul style="list-style-type: none">• Does Trust own or have controlling interest in Non EEA Company? = No• Protector – Does trust have a Protector? = No• Other Individuals – Any other individuals associated with the trust = No |
| Registration complete | <ul style="list-style-type: none">• Print a copy and continue to declaration |
| Declaration | <ul style="list-style-type: none">• Name• Confirm all up to date info – confirm and send• A registration received box will appear with a reference number for the trust• Print and save |

Further Guidance

The HMRC website provides full details on what is needed, please refer to

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