



Chartered  
Institute of  
Taxation  
Excellence in Taxation

25 October 2017

Theresa Middleton  
Adrian Cooper  
HMRC

Via email

Dear Theresa and Adrian

### Trust Registration Service

We are writing to request that HMRC adopts a 'soft landing' approach to registrations under the new Trust Registration Service (TRS) so that no penalties will be charged for registrations made after the deadlines, but before the requested dates (below).

Deadline	Current	Requested
Self-assessment registration for 2016/17 for trusts and complex estates	5 December 2017 (as amended <sup>1</sup> )	<b>5 January 2018</b>
Registration for existing trusts who need to report for 2016/17	31 January 2018	<b>5 April 2018</b>

The TRS was first made available to agents on 17 October 2017 but only if agents can obtain access to a new Agent Services account (ASA). However the ASA system is still not yet fully live, and we do not yet know when full access will be made available.

Accordingly a further one month's deferral to 5 January 2018 for new 2016-17 self-assessment registrations, and a deferral to 5 April 2018 for registrations for existing trusts, would be a sensible and welcome relaxation which will provide more time for trust agents to comply without the risk of a penalty being imposed. You will appreciate that this is the busiest time of the year for agents already dealing with SA. We are informed by HMRC that agents act for 80% of the trust population. The resource needed for them to obtain and then enter the relevant TRS information cannot be

<sup>1</sup> Since April 2017 the TRS has been the only way for trusts who are registering for self-assessment for the first time in 2016/17 to obtain a unique taxpayer reference. In August, as agents still did not have access to the service, HMRC announced that the usual self-assessment registration deadline of 5 October 2017 would be put back to 5 December 2017.

underestimated and we would ask that these deadlines are kept under review in case a further extension is required.

Given that the ASA is intended to be the main gateway into all HMRC's digital services in the future, it is also essential that the initial roll-out of the service is not rushed.

The text of this letter will be published on our respective websites in accordance with our usual practice where matters are not confidential.

Yours sincerely



John Cullinane  
Tax Policy Director  
Chartered Institute of Taxation



Yvette Nunn  
Co-chair of the Technical Steering Group  
Association of Taxation Technicians

## **The Association of Taxation Technicians**

The Association is a charity and the leading professional body for those providing UK tax compliance services. Our primary charitable objective is to promote education and the study of tax administration and practice. One of our key aims is to provide an appropriate qualification for individuals who undertake tax compliance work. Drawing on our members' practical experience and knowledge, we contribute to consultations on the development of the UK tax system and seek to ensure that, for the general public, it is workable and as fair as possible.

Our members are qualified by examination and practical experience. They commit to the highest standards of professional conduct and ensure that their tax knowledge is constantly kept up to date. Members may be found in private practice, commerce and industry, government and academia.

The Association has over 8,000 members and Fellows together with over 5,700 students. Members and Fellows use the practising title of 'Taxation Technician' or 'Taxation Technician (Fellow)' and the designatory letters 'ATT' and 'ATT (Fellow)' respectively.

## **The Chartered Institute of Taxation**

The Chartered Institute of Taxation (CIOT) is the leading professional body in the United Kingdom concerned solely with taxation. The CIOT is an educational charity, promoting education and study of the administration and practice of taxation. One of our key aims is to work for a better, more efficient, tax system for all affected by it – taxpayers, their advisers and the authorities. The CIOT's work covers all aspects of taxation, including direct and indirect taxes and duties. Through our Low Incomes Tax Reform Group (LITRG), the CIOT has a particular focus on improving the tax system, including tax credits and benefits, for the unrepresented taxpayer.

The CIOT draws on our members' experience in private practice, commerce and industry, government and academia to improve tax administration and propose and explain how tax policy objectives can most effectively be achieved. We also link to, and draw on, similar leading professional tax bodies in other countries. The CIOT's comments and recommendations on tax issues are made in line with our charitable objectives: we are politically neutral in our work.

The CIOT's 18,000 members have the practising title of 'Chartered Tax Adviser' and the designatory letters 'CTA', to represent the leading tax qualification.