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Dear John and Yvette,

TRUST REGISTRATION SERVICE

Thank you for your letter of 25 October 2017 addressed to myself and Theresa Middleton about the Trust Registration Service (TRS).

We recognise that there have been issues with the implementation of the TRS for agents and that this has added to pressures on your members at a busy time of year. You asked for an extension to the registration deadlines.

Registration Deadline: 5 October 2017

We are aware that access to the TRS for agents was delayed. We have listened to your concerns regarding the pressures this is placing on agents at a busy time of the year and as such I am pleased to announce that **the 5 October 2017 deadline will be extended further to 5 January 2018**. This means that trusts which have incurred a liability to Income Tax or Capital Gains Tax for the first time in the previous tax year will need to complete registration on TRS by no later than 5 January 2018. This extension is only for the first year of TRS and also applies to the registration of complex estates.

Registration Deadline: 31 January 2018

The 31 January 2018 registration deadline, applies to trusts that have incurred a liability to UK tax and are either already SA registered or do not require SA registration.

After careful deliberation, we have decided not to extend this deadline. I know you will find this disappointing, but I can reassure you that we are working hard to improve the usability of the service. One example is agents can now use the "save and come back later" button to save a partially completed registration for up to 28 calendar days. This should allow agents sufficient time to find the missing data about the trust before finalising and submitting the registration. A trustee would not be committing an offence under the legislation if they could show that they had taken all reasonable steps to obtain relevant information.

Finally, we have noted your comments about having a light touch approach to the penalties in the first year to allow the trust industry time to comply with the requirements.

I hope you find this reply helpful.

Yours Sincerely

ADRIAN COOPER