

**Virtual Communications Group
Digital Services Update
August 2022**

Employer Liabilities & Payments Viewer

All agents who are enrolled for Employer PAYE online can now opt in to see liability and payment data.

The PAYE for Agents Online Service means agents can view their client's liability and payment data held by HMRC, and we've been expanding the scope of eligible agents over time. Now, all agents who are enrolled for Employers PAYE online for Agents (both administrators and assistants) can opt in.

In line with the latest accessibility legislation, we'll be making some changes to the online screens, and we expect these to be completed by mid-September.

GOV.UK ID Check – a new way for some customers to prove their identity

From this month some customers will be offered an alternative way to prove their identity to access HMRC's online services.

Customers using an iPhone may be offered the choice to use GOV.UK ID check when setting up their HMRC login through Government Gateway. GOV.UK ID Check allows customers to use the camera on their phone to confirm a match with their driving licence.

Over the next few months, we'll make this option available to more customers on other devices, and they'll be able to use other ID documents including a UK passport.

Government Digital Service (GDS) has developed the app and HMRC is the first department to adopt it. GDS and HMRC will be working together closely on the rollout.

Customers who have an HMRC login and are already using our online services are unaffected.

We will be including this information in the August Agent update and also reminding agents they should never ask for or use a client's HMRC login details to access their tax account.

Trust Registration Service

Deadlines for registering a trust with HMRC

The deadline for registering most trusts on the Trust Registration Service (TRS) is 1st September 2022. More information on the trusts that need to register and the trusts that are excluded can be found at [Trusts and Estates: detailed information](#). Further detailed technical information can also be found in the [Trust Registration Service Manual](#).

Reporting a discrepancy in Trust Registration Service data.

From 1 September 2022, a Relevant Person is required to report a discrepancy in Trust Registration Service data to HMRC. A Relevant Person is an organisation working in a professional capacity that carries out due diligence checks under anti-money laundering regulations.

Discrepancy Reporting guidance has been published in [TRSM70000](#). GOV.UK guidance will be available by 1 September 2022.

Trust Data Requests

From 1 September 2022, Trust Data Requests can be submitted to HMRC. HMRC may share information on the Trust Registration Service (TRS) in limited circumstances with some third parties following a Trust Data Request.

Trust Data Request guidance has been published in [TRSM60010](#). GOV.UK guidance will be available by 1 September 2022.

How to report that beneficial owners of a trust may be at disproportionate risk of harm if their data is shared

HMRC will not share information on specific individuals if the release of that information would put beneficial owners at a risk of harm.

If you consider that any beneficial owner of the trust would be exposed to a disproportionate risk of fraud, kidnapping, blackmail, extortion, violence or intimidation as a result of their trust information (full name, month and year of birth, nationality, country of residence and their beneficial interest in the trust) being disclosed, please let HMRC know.

Trustees should send an e-mail, putting 'Beneficial owners at risk of harm' in the subject line to:

trs.riskofharm@hmrc.gov.uk

Only information reporting a Risk of Harm is accepted to this mailbox which is sent at owner's risk and HMRC will not be liable for any interception of that information.

Technical guidance can be found at [TRSM60040](#)

GOV.UK guidance is now available [Register a trust as an agent - GOV.UK \(www.gov.uk\)](#) under the How to Register section.

HMRC will only assess the information you provide to determine whether the exemption applies if a Trust Data Request about your trust is received. Sending an email does not guarantee that HMRC will agree that the exemption applies.