

How can I access the Trusts Registration Service?

The registration form is available online. Please use the following link for further details on how to gain access to the TRS: www.gov.uk/trusts-taxes/trustees-tax-responsibilities

Where can I find September's Trusts & Estate Newsletter?

You can use the following link to find September's Trusts & Estates Newsletter:

www.gov.uk/government/publications/hm-revenue-and-customs-trusts-and-estates-newsletters

How can agents outside the UK access Agent Services to register a trust?

If an agent is based outside the UK, they are not able to access the service, which is only available to UK based agencies at the moment. Their options are: -

Do they have a UK base/office that they could use to register on the service? If not, are they a trustee of the trust? If so, they can register in the lead trustee role. Failing that, is there another trustee who can register the trust?

If none of the above are possible, call our helpline on 0300 123 1072 and we can send you a 'data capture sheet' through the post, in order to register the trust(s).

What happens if the trust was set up several years or decades ago and we have no way of knowing the value of assets at the time when the trust was set up?

If you are registering a trust where the value of assets were notified to HMRC previously through either 41G paper or SA900 tax returns then you should just complete the "Other Asset" field using the term – "Already notified", using a value of "£1".

How do I register Estates where a Trust Corporation is the sole executor and therefore does not have a National Insurance Number, passport or date of birth?

We are aware that the estate registration form does not currently allow Corporate Executors to register in that role. Therefore, we have come up with the following to allow Corporate Executors to register estates:

- Name; the corporate executor will need to split their name over two lines, to cover the mandatory fields
- Date of birth; 01/01/1900 is the oldest date we can use and in most cases this will show us that the registration was completed by a corporate executor
- NINO; answer 'No'
- Passport etc Country of Issue; Complete with the most relevant country. Note that if you use United Kingdom, it must be written in full. This is because United Kingdom is the standard, rather than the shortened version of UK
- Passport etc number; Complete with the word Corporation.
- Passport etc expiry date; use 01/01/2099
- Address, phone number and email; this will be your standard address, phone number and email.

Which trusts need to use the Trusts Registration Service?

All trusts where a UK tax liability falls on the trustees will need to be registered. Also, where there is tax to pay the trustees must ensure and confirm the Trust Register is accurate and up to date, guaranteeing their legislative obligations are complied with. This includes those trusts that have already registered with HMRC using the 41G (Trust) form.

Which trusts do not need to use the Trusts Registration Service?

You do not need to register if there is no income arising and no likelihood of the trustees paying tax in the foreseeable future. However, where the trustees need to submit a self-assessment return, for example where they need to claim a relief to cover a capital gain, the only way to get a UTR is by registering the trust. Although those trusts will have registered, you should note that: -

- Trustees with no tax to pay are not tied to the deadlines imposed by the Regulations, just the standard 5 October SA deadline
- Trustees with no tax to pay don't have to complete the annual update, although they may choose to do so, and
- Those trusts that don't need a UTR (for example where an IHT charge is covered by a relief), do not need to use the service.

You do not need to register if the trust is a bare trust. That is where the beneficiaries have an immediate and absolute entitlement to the trust capital and any income from that. This is because the beneficiaries must show their own income and gains on their personal returns.

By which date do I need to register the trust using the Trusts Registration Service?

For new trusts the normal SA reporting deadline of 5 October applies. However, in the first year of operation, we are extending the deadline for reporting new trusts and estates to 5 January 2018, for this year only.

Existing trusts need to be registered by 31 January 2018.

What details should I provide where the transfer into the trust was made during the settlor's lifetime but they have since died?

In this situation, you can take the following action: -

- Name and DOB should be straightforward
- National Insurance Number (NINO); if you know or can find the settlors NINO easily, use it. It makes the process a lot easier. If you don't know or can't find the settlors NINO easily, then answer 'No' to the settlor NINO question.
- Passport or ID card country of issue; complete this with the most relevant country
- Passport or ID card number; complete this with deceased and the year of death, with no spaces. For example, where the settlor died in 1980, you will show - deceased1980
- Passport or ID card expiry date; complete this with the date of death
- Address; complete this with the settlors last known address.

What details do we need to provide for each role?

Lead Trustee Individual; Name, date of birth, telephone number, email, NINO (if available). If no NINO is available; Passport or ID card country of issue, Passport or ID card number, Passport or ID card expiry date and address.

Lead Trustee Company; Company name, email, UTR (if available). If no UTR is available; address.

Additional Trustee Individual; Name, date of birth, NINO (if available). If no NINO is available; Passport or ID card country of issue, Passport or ID card number, Passport or ID card expiry date and address.

Settlor Individual; Name, date of birth, telephone number, NINO (if available). If no NINO is available; Passport or ID card country of issue, Passport or ID card number, Passport or ID card expiry date and address.

Settlor Company; Company name, UTR (if available). If no UTR is available; address.

Beneficiary Individual; Name, date of birth, NINO (if available). If no NINO is available; Passport or ID card details (if available) and address.

Beneficiary charity/company/another trust; Name, UTR (if available). Address if UTR not available.

Protector etc. Individual; Name, date of birth, NINO (if available). If no NINO is available; Passport or ID card country of issue, Passport or ID card number, Passport or ID card expiry date and address.

Protector etc. company; Name, UTR (if available). Address if UTR not available.

Other Individuals; Name, date of birth, NINO (if available). If no NINO is available; Passport or ID card country of issue, Passport or ID card number, Passport or ID card expiry date and address.

How can other individuals control or influence the trustee?

- A person who can compel the trustees to dispose of, advance, lend, invest, pay or apply trust property.
- A person who can compel the trustees to vary or terminate the trust.
- A person who can compel the trustees to add or remove a person as a beneficiary to or from a class of beneficiaries.
- A person who can compel the trustees to appoint or remove trustees.
- A persons who has the power directly to appoint trustees, or to add or remove beneficiaries.

How do I declare a portfolio of shares?

Share Company Name; Portfolio of shares

Number of shares; Total number of shares held in the portfolio on the date the trust was created

UK company with a UTR; No

Class of share; Other

Type of share; Quoted/Unquoted as appropriate

Value; Total value of the portfolio.

Will there be an option to carry out a bulk registration e.g. using a spreadsheet?

At this stage, no. Each registration will need to be filed separately.

What details do we provide for a Flat Management Company?

The settlors are the leaseholders who make the payment under S42 LTA 1987. We appreciate that the number of settlors that can be shown on the form is limited, so the details of the additional settlors can be provided to HMRC in writing.

The amount settled will be the cash paid under S42 LTA 1987.

The beneficiary is likely to be the property in question, which can be recorded under the beneficiary type 'Other'.

Regulation 45(5)(g) says we should provide the full name of any advisors. What are you actually looking for here?

To keep administrative burdens on trustees to a minimum the Trust Registration Service simply requires the details of the agent (if one exists) that is acting on behalf of the trustee in relation to the trustees' tax affairs.

No other information of other advisers is required.



HM Revenue
& Customs

Working Together – Talking Points



The Trusts Registration Service

How to register an estate using the new Trusts Registration Service, plus the latest information on registering new and existing trusts.



Conditions for using this procedure

Personal representatives may make an informal payment of the total liability for the whole period of administering the deceased's estate if certain conditions are met. The main condition is that the total tax liability (income tax plus capital gains tax) for the entire administration period is less than £10,000. The other conditions are that

- the probate/confirmation value of the estate is less than £2.5m, and
- the proceeds of assets sold in any one tax year are less than £250,000, and
- the estate is not regarded as complex, so it can be dealt with without the personal representatives having to complete a Self Assessment return.

Informal payments should normally be accepted by the office that handled the deceased's tax affairs.

The office that handled the deceased's tax affairs should normally accept informal payments.

An informal payment may not be accepted where any part of the payment relates to:

- tax on payments within ITA/S946 or
- a recovery of tax overpaid under Section 30 TMA 1970, or
- the recovery of excessive tax credits under Section 252 ICTA 1988.

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Trust created.

Where a trust is created under the terms of the deceased's will or the rules of intestacy, responsibility for dealing with the administration period liability should be passed to the relevant HMRC Trusts & Estates Office ([TSEM1420](#)).

Provided that the conditions referred to above are met, personal representatives may make an informal payment of the total liability for the whole period of administering the deceased's estate to the relevant HMRC Trusts & Estates Office.

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SA return issued

Informal payments may not be accepted where a Self Assessment return has been issued to the personal representatives. In such circumstances, the personal representatives are under an obligation to complete and send back the return. But if it is necessary to issue a Self Assessment return this should usually only be issued by an HMRC Trusts & Estates Office (subject to the conditions in [TSEM7406](#)).

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SA record created

If a Self Assessment record has been created but no return issued, and the case meets the conditions for informal payments, make the record dormant to prevent the issue of returns and proceed in accordance with these instructions.

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Estate registration

Is the total Income Tax and/or Capital Gains Tax due for the administration period more than £10,000?

Yes

No

Was the date of death before 6th April 2016?

Yes

No

Was the estate worth more than £2.5 million at the date of death?

Yes

No

Save and continue

Save and come back later

41GRESUB v1.0

Estate registration

Is the total Income Tax and/or Capital Gains Tax due for the administration period more than £10,000?

Yes

No

Was the date of death before 6th April 2016?

Yes

No

Did more than £250,000 come from the sale of the estate's assets by administrators or executors in any one tax year?

Yes

No

Was the estate worth more than £2.5 million at the date of death?

Yes

No

Save and continue

Save and come back later

Estate registration

Is the total Income Tax and/or Capital Gains Tax due for the administration period more than £10,000?

Yes

No

Was the date of death before 6th April 2016?

Yes

No

Did more than £500,000 come from the sale of the estate's assets by administrators or executors in any one tax year?

Yes

No

Was the estate worth more than £2.5 million at the date of death?

Yes

No

Save and continue

Save and come back later

Estate registration

Is the total Income Tax and/or Capital Gains Tax due for the administration period more than £10,000?

Yes

No

Was the date of death before 6th April 2016?

Yes

No

Did more than £500,000 come from the sale of the estate's assets by administrators or executors in any one tax year?

Yes

No

Was the estate worth more than £2.5 million at the date of death?

Yes

No

Based on the answers you've provided, you don't need to register this estate using this service. You'll still need to notify HMRC of any tax due during the Administration Period if the amounts shown above don't apply.

Exit registration

The tax year is from 6 April to 5 April the following year.

If you set up a trust between 6 April 2016 and 5 April 2017, you have until 5 December 2017 to register it with HMRC.

Register your trust

You can [register your trust online](#). You can only register one trust at a time.

There's a different process if you need to [register an estate](#) of someone who's died.

Before you start, you'll need all of the following:

- your own National Insurance, passport or driving licence number (you don't need these if you're an agent)
- details of assets put into the trust, including the date they were put in
- the name, address, date of birth and National Insurance number (or passport number) of any individuals in the trust

If you registered your trust by post, use the online service to check the trust information is correct.

- from the sale of the estate's assets by administrators or executors
- in the current tax year, more than £500,000 came from the sale of the estate's assets by administrators or executors
- the estate was worth more than £2.5 million at the date of death

This tax return is for the estate - it's separate from the return you sent on behalf of the deceased.

Sending the tax return

To send an estate tax return, you must first [register the estate online](#).

You'll get a Unique Taxpayer Reference (UTR) in the post within 15 working days (21 if you're abroad) - you'll need it to send a tax return.

Once you've received your UTR, you can either:

- fill in [paper form SA900](#) and post it to HMRC by 31 October after the tax year it applies to
- buy [software](#) to send it electronically by 31 January (3 months later)

After you've sent your return, HMRC will tell you how much the estate owes. You'll need to [pay the Self Assessment bill](#) by the deadline.

If you don't need to send a tax return

You can make 'informal arrangements' instead. To do this, write to HMRC and tell them:

Sign in

Enter your Government Gateway credentials to sign in. You received these when you created your HMRC online account.

User ID

Password

Sign in

Problems signing in

[Trying to file Self Assessment using GOV.UK Verify?](#)

[Don't have a Government Gateway account](#)

[Forgotten user ID](#)

[Forgotten password](#)

[Forgotten user ID and password](#)

[Get help from HMRC's automated assistant](#)

[Get help with this page.](#)

[Spring 16 guidance page](#)

[Spring 16 success page for trusts or trusts](#)



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Firstname Lastname, you last signed in 12:34pm, Monday 5 June 2017
[Sign out](#)

HMRC is changing the agent authorisation service

You'll need to sign up for the new Agent Services account.

This needs to be done by the person who has access to the Company Self Assessment UTR or Corporation Tax UTR

[Continue](#)

[Clear data](#)

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Agent Services account:sign in or set up

This account is for professional tax agents.

Your Agent Services account will allow your business to access information about your clients and new HM Revenue and Customs (HMRC) services.

To sign in for the first time you will need:

- your Agent Government Gateway account-you will have one if you have used the HMRC Agent Services portal before
- your unique tax reference(sometimes called a UTR) if you are a sole trader or partnership
- your Corporation Tax reference number if you are an incorporated company

[Start now](#)

Before you start


If you are changing for servicees as an agent, you must be supervised for

[anti-money laundering.](#)

[Clear data](#)



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Identify your business

To help us find your business we need its Self Assessment unique tax reference (UTR) or Corporation Tax reference number.

Self Assessment unique tax reference (UTR) or corporation Tax reference number

Postcode related to that UTR or reference

[Continue](#)


[Clear data](#)

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Is this the business you are setting up an account for?

Name	Postcode	UTR
Dummy data	Ne1 1tt	1234567890

Yes No


[Clear data](#)

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Add your agent business's details

Agent business name

Business email address

Business telephone number

[Continue](#)


[Clear data](#)

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Find your address

Property name or number (optional)

Postcode

[Find my address](#)

[Enter address manually](#)


[Clear data](#)

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Confirm your address

Floor 1, Plaza two
Ironmasters Way
Telford Town Centre
Telford
TF3 4NT
United Kingdom

[Edit this address](#)

[Confirm](#)


[Clear data](#)

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Firstname Lastname, you last signed in 12:34pm, Monday 5 June 2017

[Sign out](#)

**You've successfully created
an Agent Service account for
Estate1Agent**


Your reference number is
QAN0001158

You must save this number for your agency's records.

You'll need it later. HMRC won't show you this number again.

[Continue](#)

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[Sign out](#)

Explore your Agent Service account

Access new HM Revenue & Customs (HMRC) digital services here as they become available

[Continue with your journey](#)


Services you might need

[Copy existing client information to your new Agent services account](#) from every Government Gateway(GG) account your business uses.

For example, your business might have a GG account for:

- each office or department
- each tax it deals with
- different types of client

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Firstname Lastname, you last signed in 12:34pm, Monday 5 June 2017

[Sign out](#)

Registration of a trust for agents

Start a new form

Anyone that knows the User ID and password that was used to create this form can view, change, submit or delete it. You'll be asked to give contact details of whoever is dealing with this form. If it's likely that more than one person will be dealing with it, give contact details of someone who will be able to answer any queries.

[Start a new form](#)

Saved forms

You do not currently have any saved draft forms.

[Clear data](#)



TRS – registration screen

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some-new-credid-for-trusts, you last signed in 11:49am, Wednesday 14 June 2017

[Sign out](#)

Trust Registration Service (TRS)

Please ensure you have read the appropriate guidance to confirm you need to register your Trust for TRS. Trust information is being collected under the new UK Regulations and will be used for anti-money laundering purposes which means it could be shared with other Fiscal Investigation Units and Competent Authorities.

If you are registering for TRS but are a Trust with an existing Self Assessment Unique Tax Reference* (SA UTR)

Register an existing Trust

You will be asked to supply existing information about your Trust which will then be matched against information we hold. You will then be able to register your details.

If you have no existing SA UTR for this Trust

Register a new Trust

For a new registration you will receive a letter SA250 containing the Trusts new SA UTR in the post within 5 working days of the application being received by HMRC, unless we need any additional information.

[Submit](#)

* The SA UTR is a 10 digit number supplied by HMRC when you registered your Trust or Estate for Tax. You need to use this reference number whenever you contact HMRC or need to change information.

[Is there anything wrong with this page?](#)

Estate correspondence details

Full name of the estate

For example 'Estate of John Smith Deceased'

Is the estate's address in the UK?

 Yes No

Postcode

Property name or number (optional)

Include your flat number if you have one

Find address

[Enter the address manually](#)

Telephone number

If this is a UK landline or an overseas number, you must include the area or dialling code

Save and continue

Save and come back later



Personal representative's details

The personal representative is the person who is responsible for settling the affairs of the deceased person. It includes both executors/executrix and administrators. In Scotland, it includes executors nominate and executors dative.

First name

Middle names (optional)

Last name

Date of birth

For example 20/03/1976

Does the personal representative have a UK National Insurance Number?

Yes

No

Telephone number

If this is a UK landline or an overseas number, you must include the area or dialling code

Contact email address

Confirm contact email address

Deceased person's details

First name

Middle names (optional)

Last name

Date of birth

For example 20/03/1976

Date of death

For example 20/03/2016

Did the deceased person have a UK National Insurance Number?

Yes

No

Was the deceased person's address in the UK?

Yes

No

Save and continue

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Administration period

Has the administration period ended?

The administration period usually ends for tax purposes when the residue of the estate is ascertained. The residue of the estate is ascertained when the net balance of the estate has been identified and sufficient funds have been provided to enable any liabilities to be paid

Yes No

Date the administration period ended

For example 20/03/2015

Save and continue

Save and come back later

[Back](#)

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Summary

Check the information you have given is correct before confirming your registration

Estate registration

Is the total Income Tax and/or Capital Gains Tax due for the administration period more than £10,000?	No	Edit
Was the date of death before 6th April 2016?	No	Edit
Did more than £500,000 come from the sale of the estate's assets by administrators or executors in any one tax year?	No	Edit
Was the estate worth more than £2.5 million at the date of death?	Yes	Edit

Estate correspondence details

Full name of the estate	John Smith	Edit
Is the estate's address in the UK?	Yes	Edit
UK address	2 N NG2 1BB	Edit
Telephone number	2	Edit

Personal representative's details

First name	John	Edit
Middle names (optional)	Not provided	Edit

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Declaration

I confirm that the information given is true and complete to the best of my knowledge and belief.

I will ensure it is kept up to date as required including changes of address. If I discover that I have made an error or something has changed, I will update this register.

Provide your email address to receive confirmation of your registration.

Email address (optional)

Confirm email address (optional)

[Confirm and send](#)

[Go to summary](#)

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Personal representative's details

The personal representative is the person who is responsible for settling the affairs of the deceased person. It includes both executors/executrix and administrators. In Scotland, it includes executors nominate and executors dative.

First name

Middle names (optional)

Last name

Date of birth

For example 20/03/1976

Does the personal representative have a UK National Insurance Number?

 Yes No

Does the personal representative have a UK National Insurance Number?

Yes No

Passport or ID card country of issue

Country of issue is the same as your country of citizenship. For instance, if you are a citizen of the United Kingdom but are getting your passport from the UK Consulate in Hong Kong, the UK is your country of issue

United Kingdom

Passport or ID card number

Corporation

Passport or ID card expiry date

For example 20/03/2017

01/01/2099

Is the personal representative's address in the UK?

Yes No

Postcode

NG2 1BB

Property name or number (optional)

UK address

Address line 1

Address line 2 (optional)

Address line 3 (optional)

Town or city

[Find your address using postcode](#)

Telephone number

If this is a UK landline or an overseas number, you must include the area or dialling code

Contact email address

Confirm contact email address



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Thank you for joining us

