

A photograph of a middle-aged man with grey hair, a beard, and glasses, wearing a blue polo shirt. He is sitting at a wooden table, looking down at a tablet computer. He is holding a dark blue cup in his left hand. The background is a blurred indoor setting with a green wall and a yellow chair.

# HMRC Trust Registration Service (TRS)

A step-by-step guide.



Financial  
Planning  
& Advice

# Step 1 – Setting up the Government Gateway account for your trust

The first step you need to take is to set up a Government Gateway account for your trust. If you have multiple trusts, then an account would need to be created for each trust.

The trustee can use the same email address for each account created, however, you will be given a different user ID and access code for each trust.

To get started, visit the government website on the link below:

[Register a trust as a trustee - GOV.UK \(www.gov.uk\)](https://www.gov.uk/register-a-trust-as-a-trustee)

The images below show a step-by-step guide for creating a Government Gateway account.

Once you've successfully registered a trust, it's important to complete step 3 (see page 24) in this guide. This will allow you to send confirmation of registration to us so that we can update your providers on your behalf.

1. If there is no Government Gateway account, click the link which says **'Create sign in details'**.

## Sign in using Government Gateway

Government Gateway user ID

This could be up to 12 characters.

Password

Sign in

[Create sign in details](#)

2. Enter the lead trustee's email address and click **'Continue'**.

## Enter your email address

This will only be used to send you security updates or if you need to recover your sign in details.

To confirm it is your email address we will send you a code.

Email address

Continue

3. HMRC will send a verification code to the lead trustee's email address. It could take a few minutes for the code to arrive. Once received, enter the code and click '**Confirm**'.

## Enter code to confirm your email address

We have sent a code to: @skipton.co.uk

The code will expire in 30 minutes.

**!** If you use a browser to access your email, you may need to open a new window or tab to see the code.

Confirmation code  
For example, DNCLRK

[▶ I have not received the email](#)

**Confirm**

4. This should confirm the email address. Click '**Continue**' to move to the next stage.

## Email address confirmed

This will enable us to help you get the most from this service.

**Continue**

5. Enter the full name of the lead trustee.

## What is your full name?

**Continue**

6. Create and confirm your password, ensuring it meets the requirements set out.

## Create a password

Your password needs to be 10 or more characters. To help you create a long and strong password, the National Cyber Security Centre recommends using three random words.

You can use a mix of letters, numbers or symbols in these three words.

Password

Confirm your password

**Continue**

7. Once you've set up your password, you'll receive your Government Gateway ID. You'll need this to create the trust record and to update the record in the future.

HMRC will also send an email confirming the user ID. It's important to keep your user ID in a safe place.

8. The next section moves on to the type of account you need. Make sure you select '**Organisation**'.

## Your Government Gateway user ID is:

50 12 34 56 78 91

We have sent it to **@skipton.co.uk**.

You will need your user ID and your password each time you sign in to Government Gateway.

[Continue](#)

## Choose the type of account you need

- Individual  
Includes personal tax account, tax credits, Self Assessment and Child Benefit
- Organisation  
Includes limited companies, partnerships, charities, trusts and estates
- Agent  
Includes accountants acting on behalf of clients, payroll bureau and bookkeepers

[Continue](#)

9. You'll then be prompted to set up additional security. The next few images show how this would look if you selected to receive an access code via text message.

## You need to set up additional security

This is to make sure only you can sign in.

[Continue](#)

## How do you want to get access codes?



**Text message**

Get codes sent to a mobile phone.



**Voice call**

Get codes by automated message to a UK mobile or landline.



**Authenticator app for smartphone or tablet**

Get codes generated by an authenticator app on your mobile device such as a smartphone or tablet.

[Continue](#)

## Are you adding a UK mobile number?



Yes



No

[Continue](#)

## Enter a UK mobile phone number

We will send an access code to this mobile phone by text message.

UK mobile phone number

[Choose a different way to get access codes](#)

[Send access code](#)

10. Once you receive the access code, enter it into the relevant box.

## Enter the access code

We have sent a 6 digit access code to **+447**

It may take a few minutes to arrive

If you have a UK mobile your 6-digit code will arrive from the phone number 60 551.

Access code

Problems with this code? [Try another option](#)

Continue

11. Your Government Gateway account is now created. You're ready to register the trust's details.

## You've set up additional security

Every time you sign in we will request an access code.

If you've set up more than one security preference you'll be able to choose how you get the access code.

Continue

## Step 2 – Completing the Trust Registration Service (TRS) for your trust

1. Sign into your Government Gateway account using the user ID and password created earlier.

### Sign in using Government Gateway

Government Gateway user ID

This could be up to 12 characters.

Password

Sign in

2. You will be sent an access code to confirm your sign in. Input the code to continue.

### Enter the access code

We have sent a 6 digit access code to **+447**

It may take a few minutes to arrive

If you have a UK mobile your 6-digit code will arrive from the phone number 60 551.

Access code

Problems with this code? [Try another option](#)

Continue

3. If this is the first time of registering the trust, answer 'No' and click 'Save and continue'.

### Has the trust already been registered online?

Yes  No

Save and continue

4. As a non-taxable trust registering for the first time, the trust will not have a UTR so answer **'No'** and then **'Save and continue'**.

5. An express trust is a trust created deliberately by a settlor. Any express trust is required to be registered by HMRC. This guide is for an express trust. Select **'Yes'** and then **'Save and continue'**.

6. This guide is intended for use with a non-taxable trust which contains an investment bond with no tax liability for the current tax year. You'll therefore need to select **'No'** and then **'Save and continue'**.

## Does the trust have a Unique Taxpayer Reference (UTR)?

Yes  No

Save and continue

## Express trusts

### What is an express trust

An express trust is a trust created by the person or organisation who puts assets into the trust. There may be a document such as a written deed of trust.

Most trusts are express trusts.

Express trusts can be created:

- by someone's will after they have died
- during someone's lifetime, which are known as inter-vivos

### What is not an express trust

Trusts that are imposed by law are not express trusts, for example a trust created by intestacy laws when a person dies without a will.

### Are you registering an express trust?

Yes  No

Save and continue

## Does the trust have any tax liability from 6 April 2022 to 5 April 2023?

Yes  No

Save and continue

7. This guide is of the assumption there has been no chargeable gains subject to tax within the last four tax years. Click **'No'** and then **'Save and continue'**.

## Has the trust had any UK tax liability in the last four tax years?

A trust has a tax liability if it either:

- needs to fill out a Self Assessment: Trust and Estate Tax Return (SA900)
- is liable for Capital Gains Tax
- is liable for Income Tax

Yes  No

Save and continue

8. The next image confirms the responsibility of the lead trustee. Once you're happy to proceed, click **'Continue to register the trust'**.

## Before you continue

While all trustees are equally legally responsible for the trust, you need to nominate a 'lead' trustee.

The lead trustee will:

- receive the trust's Unique Reference Number (URN)
- receive all official documents for the trust
- be the main point of contact with HMRC for the trust

As the lead trustee is the main point of contact for the trust, you need to keep their contact information up to date.

You can find out more about:

- [Who should register \(opens in a new window or tab\)](#)
- [Trusts and taxes \(opens in a new window or tab\)](#)

Continue to register the trust

9. Next you'll see the image opposite which provides an overview of the sections you'll need to complete. You'll be required to work through each section, providing the details of the trust and the relevant parties throughout.

Your changes are saved as you progress and you can log back in to complete at another time if needed.

## Registration progress

You can save your registration and come back later. You have 28 days from the first time you save to complete this registration or your information will be deleted.

### Saved until

1 September 2022

### Sections to be completed

<a href="#">Trust details</a>	NOT STARTED
<a href="#">Settlers</a>	NOT STARTED
<a href="#">Trustees</a>	NOT STARTED
<a href="#">Beneficiaries</a>	NOT STARTED

### Additional sections to be completed

<a href="#">Company ownership or controlling interest</a>	NOT STARTED
<a href="#">Protectors</a>	NOT STARTED
<a href="#">Other individuals</a>	NOT STARTED

## Trust Details

10. The following few images show what to expect for entering the trust's details. At this point we suggest having the trust deed available, as this will provide you with the information you'll need.

### What is the trust's name?

The XYZ Discretionary Gift Trust 1

You have 19 characters remaining

Save and continue

### When was the trust created?

This is the date the trust deed was signed. For will trusts use the settlor's date of death.

For example, 31 3 2015

Day Month Year

Save and continue

### Has the trust acquired land or property in the UK since 6 October 2020?

The current rules for registering a new trust came into effect on 6 October 2020.

Land or property refers to plots of land or bricks and mortar buildings in the UK.

Yes  No

Save and continue

### Is the trust registered on the trust register of any other countries within the European Economic Area (EEA)?

The EEA includes:

- all countries within the European Union (EU)
- Iceland
- Lichtenstein
- Norway

Yes  No

Save and continue

### Are the trustees based in the UK?

- All of the trustees are based in the UK
- None of the trustees are based in the UK
- The trust contains trustees based in and outside the UK

Save and continue

11. Once you've completed the trust details, you'll be presented with a summary of your responses. Check through and make sure you're happy with what's there. Click **'Save and continue'**.

## Check trust details

<b>What is the trust's name?</b>	The XYZ Discretionary Gift Trust 1	<a href="#">Change</a>
<b>When was the trust created?</b>	1 January 2010	<a href="#">Change</a>
<b>Has the trust acquired land or property in the UK since 6 October 2020?</b>	No	<a href="#">Change</a>
<b>Is the trust registered on the trust register of any other countries within the European Economic Area (EEA)?</b>	No	<a href="#">Change</a>
<b>How many of the trustees are based in the UK?</b>	All of the trustees are based in the UK	<a href="#">Change</a>

Save and continue

## Settlor's Details

12. The next few images (a-l) show what's needed when providing the settlor's details. The settlor is the individual who created the trust.

(a)

### Registration progress

You can save your registration and come back later. You have 28 days from the first time you save to complete this registration or your information will be deleted.

**Saved until**  
1 September 2022

**Sections to be completed**

<a href="#">Trust details</a>	COMPLETED
<a href="#">Settlers</a>	NOT STARTED
<a href="#">Trustees</a>	NOT STARTED
<a href="#">Beneficiaries</a>	NOT STARTED

**Additional sections to be completed**

<a href="#">Company ownership or controlling interest</a>	NOT STARTED
<a href="#">Protectors</a>	NOT STARTED
<a href="#">Other individuals</a>	NOT STARTED

(b)

### Settlers

## Information you need to register a settlor

#### Settlers that are an Individual

If the trust was created after the settlor died, tell us their name. If you know more details, tell us their:

- date of death
- date of birth
- country of nationality
- last known country of residence

If the trust was created by a living settlor, tell us their name. If you know more details, tell us their:

- date of birth
- country of nationality
- country of residence

You also need to tell us if any of the settlers lack mental capacity at time of registration.

An individual does not have mental capacity if they cannot understand information and make decisions about the trust due to any of the following:

- mental illness
- learning disability
- dementia or a related condition
- being unable to communicate

#### Settlers that are a business

For settlers that are a business, you need to tell us the name of the business. If you know more details, tell us their country of residence.

► [What we mean by country of residence](#)

#### Set up of the trust

If the settlor created the trust during their lifetime to gift or transfer assets, you need to tell us if holdover relief has been claimed.

For trusts set up for employees of a company, tell us:

- if it's an employer-financed retirement scheme, and if so what date it started
- the business type (trading or investment) if the scheme's settlor is a business
- if the business has existed for at least 2 years when any asset was added to the trust

[Continue](#)

(c)

## Was the trust set up after the settlor died?

Yes  No

[Save and continue](#)

(d)

### Is the settlor an individual or a business?

Individual  Business

Save and continue

(e)

### What is the settlor's name?

First name

Samantha

Middle names (optional)

Last name

Skipton

Save and continue

(f)

### Do you know Samantha Skipton's date of birth?

Yes  No

Save and continue

(g)

### What is Samantha Skipton's date of birth?

For example, 31 3 1980.

Day Month Year

Save and continue

(h)

### Do you know Samantha Skipton's country of nationality?

The country of nationality is usually where the settlor was born and where their passport is registered.

Yes  No

Save and continue

(i)

### Does Samantha Skipton have UK nationality?

Yes  No

Save and continue

(j)

### Do you know Samantha Skipton's country of residence?

The country of residence is usually where the settlor lives and works most of the time during the tax year.

Yes  No

Save and continue

(k)

### Is Samantha Skipton a UK resident?

Yes  No

Save and continue

(l)

### Does Samantha Skipton have mental capacity at the time of registration?

A settlor does not have mental capacity if they are legally incapable of understanding information about the trust.

For example, this can be due to:

- mental illness
- learning disability
- dementia or a related condition
- being unable to communicate

HMRC will assume that the settlor does have mental capacity, unless you tell HMRC that they do not have mental capacity.

If you are not certain whether the settlor has mental capacity, select 'I don't know'.

#### Why HMRC are asking this question

Under certain limited circumstances, HMRC can share personal data under the Money Laundering and Terrorist Financing (Amendment) Regulations 2020.

Where a person does not have mental capacity, HMRC will not share their personal data.

Yes

No

or

I don't know

Save and continue

13. Again, once you have completed this section you will be shown a summary of the information you provided. Please check this, then click **'Save and continue'**.

## Check settlor details

Was the trust set up after the settlor died?	No	<a href="#">Change</a>
Is the settlor an individual or a business?	Individual	<a href="#">Change</a>
What is the settlor's name?	Samantha Skipton	<a href="#">Change</a>
Do you know Samantha Skipton's date of birth?	Yes	<a href="#">Change</a>
What is Samantha Skipton's date of birth?	31 March 1980	<a href="#">Change</a>
Do you know Samantha Skipton's country of nationality?	Yes	<a href="#">Change</a>
Does Samantha Skipton have UK nationality?	Yes	<a href="#">Change</a>
Do you know Samantha Skipton's country of residence?	Yes	<a href="#">Change</a>
Is Samantha Skipton a UK resident?	Yes	<a href="#">Change</a>
Does Samantha Skipton have mental capacity at the time of registration?	Yes	<a href="#">Change</a>

Save and continue

14. In some cases a trust can have multiple settlors who created the trust together. This will be outlined in the trust deed. If necessary, a second settlor can be added and the same process followed as above. Select the relevant option and then click **'Save and continue'**.

## Add a settlor

### Completed

Samantha Skipton    Individual Settlor    [Change](#)    [Remove](#)

### Do you need to add another settlor?

- Yes, I want to add them now
- Yes, I want to add them later
- No, I have added all of the settlors

Save and continue

## Trustee Details

15. The next images (a-b) show the process to register the details of the trustees. This will be the lead trustee and any additional trustees. The following few images show what the process will look like.

(a)

### Registration progress

You can save your registration and come back later. You have 28 days from the first time you save to complete this registration or your information will be deleted.

**Saved until**  
1 September 2022

**Sections to be completed**

<a href="#">Trust details</a>	COMPLETED
<a href="#">Settlers</a>	COMPLETED
<a href="#">Trustees</a>	NOT STARTED
<a href="#">Beneficiaries</a>	NOT STARTED

**Additional sections to be completed**

<a href="#">Company ownership or controlling interest</a>	NOT STARTED
<a href="#">Protectors</a>	NOT STARTED
<a href="#">Other individuals</a>	NOT STARTED

(b)

### Trustees

## Information you need to register a trustee

#### Lead trustee

You need to give us details of a lead trustee. This is the person or business we will contact if we need to discuss the trust and send all official documents to. The lead trustee is responsible for keeping the trust's details up to date on the register.

If the lead trustee is an individual, make sure you enter their name, date of birth and National Insurance number correctly, as these details need to match what we have on our records.

#### Trustees that are an Individual

If the lead trustee is an individual with a National Insurance number, tell us their:

- name
- date of birth
- country of nationality
- National Insurance number
- country of residence
- address
- email address
- phone number

If the lead trustee does not have a National Insurance number, you need to tell us their passport or ID card details and address.

For all other trustees that are individuals, tell us their names. If you know more details tell us their date of birth, country of residence and country of nationality.

You also need to tell us if any of the trustees do not have mental capacity at the time of registration.

An individual does not have mental capacity if they cannot understand information and make decisions about the trust due to any of the following:

- mental illness
- learning disability
- dementia or a related condition
- being unable to communicate

#### Trustees that are a business

If the lead trustee is a business, tell us their:

- business name
- Unique Taxpayer Reference (if they are a UK registered business)
- registered address
- country of residence
- email address
- phone number

For all other trustees that are businesses, tell us their names. Also, tell us their country of residence if you know it.

▶ [What we mean by country of residence](#)

**!** All trustees have the same legal responsibilities.

[Continue](#)

16. A trust generally has multiple trustees. The following images (a-j) provide an example of the questions you will see for adding a trustee.

Before the trustee section is marked as completed, you will also be required to add a lead trustee. When adding a lead trustee you will be asked to complete some information in addition to that shown here, including the lead trustee's address and telephone number.

### Are you entering details for the lead trustee or a trustee?

The lead trustee is the main point of contact for the trust. Do not enter agent details unless they are legally the lead trustee or a trustee.

Lead trustee  Trustee

Save and continue

(a)

### Is the trustee an individual or a business?

Individual  Business

Save and continue

(b)

### What is the trustee's name?

First name

Simon

Middle names (optional)

Last name

Skipton

Save and continue

(c)

### Do you know Simon Skipton's date of birth?

Yes  No

Save and continue

(d)

### What is Simon Skipton’s date of birth?

For example, 31 3 1980.

Day    Month    Year

        

Save and continue

(e)

### Do you know Simon Skipton’s country of nationality?

The country of nationality is usually where the trustee was born and where their passport is registered.

Yes     No

Save and continue

(f)

### Does Simon Skipton have UK nationality?

Yes     No

Save and continue

(g)

### Do you know Simon Skipton’s country of residence?

The country of residency is usually the country where the trustee lives and works most of the time during the tax year.

Yes     No

Save and continue

(h)

### Is Simon Skipton a UK resident?

Yes     No

Save and continue

(i)

### Does Simon Skipton have mental capacity at the time of registration?

A trustee does not have mental capacity if they are legally incapable of understanding information about the trust.

For example, this can be due to:

- mental illness
- learning disability
- dementia or a related condition
- being unable to communicate

HMRC will assume that the trustee does have mental capacity, unless you tell HMRC that they do not have mental capacity.

If you are not certain whether the trustee has mental capacity, select 'I don't know'.

#### Why HMRC are asking this question

Under certain limited circumstances, HMRC can share personal data under the Money Laundering and Terrorist Financing (Amendment) Regulations 2020.

Where a person does not have mental capacity, HMRC will not share their personal data.

Yes

No

or

I don't know

Save and continue

(j)

### Check trustee details

Is the trustee an individual or a business?	Individual	<a href="#">Change</a>
What is the trustee's name?	Simon Skipton	<a href="#">Change</a>
Do you know Simon Skipton's date of birth?	Yes	<a href="#">Change</a>
What is Simon Skipton's date of birth?	31 March 1980	<a href="#">Change</a>
Do you know Simon Skipton's country of nationality?	Yes	<a href="#">Change</a>
Does Simon Skipton have UK nationality?	Yes	<a href="#">Change</a>
Do you know Simon Skipton's country of residence?	Yes	<a href="#">Change</a>
Is Simon Skipton a UK resident?	Yes	<a href="#">Change</a>
Does Simon Skipton have mental capacity at the time of registration?	Yes	<a href="#">Change</a>

Save and continue

17. Once all the trustees have been added and are shown on this image, click 'No, I have added all trustees' and then 'Save and continue'.

## Add a trustee

### Completed

Samantha Skipton	Lead Trustee	<a href="#">Change</a>	<a href="#">Remove</a>
Simon Skipton	Trustee Individual	<a href="#">Change</a>	<a href="#">Remove</a>

### Do you need to add another trustee?

- Yes, I want to add them now
- Yes, I want to add them later
- No, I have added all trustees

[Save and continue](#)

## Beneficiaries

18. The next part involves adding details of the trust's beneficiaries.

## Registration progress

You can save your registration and come back later. You have 28 days from the first time you save to complete this registration or your information will be deleted.

### Saved until

1 September 2022

### Sections to be completed

<a href="#">Trust details</a>	COMPLETED
<a href="#">Settlers</a>	COMPLETED
<a href="#">Trustees</a>	COMPLETED
<a href="#">Beneficiaries</a>	NOT STARTED

### Additional sections to be completed

<a href="#">Company ownership or controlling interest</a>	NOT STARTED
<a href="#">Protectors</a>	NOT STARTED
<a href="#">Other individuals</a>	NOT STARTED

19. When you reach the image opposite, it will highlight the information required depending upon the type of beneficiary.

## Beneficiaries

### Information you need to register a beneficiary

#### Beneficiaries that are an individual

For individuals named in the trust deed, tell us their name. If you know more details, tell us their:

- date of birth
- country of nationality
- country of residence

#### Beneficiaries that lack mental capacity

You need to tell us if any of the beneficiaries lack mental capacity at time of registration.

A beneficiary does not have mental capacity if they cannot understand information about the trust due to any of the following:

- mental illness
- learning disability
- dementia or a related condition
- being unable to communicate

If a beneficiary lacks mental capacity, you need to tell us if a vulnerable person election form (VPE1) has been submitted to HMRC.

#### Class of beneficiaries

You need to give a short description for individual beneficiaries that cannot be identified. For example, children not born yet, future grandchildren and great grandchildren.

#### Beneficiaries that are a charity or trust

Tell us their name. If you know more details, tell us their country of residence.

#### Beneficiaries that are a company or employment related

For companies or a group of employees named in the trust deed, tell us the name of either:

- the company
- the employment-related trust

If you have the information, tell us the country of residence of the company or the group of employees. For companies, this is usually where the company or charity is registered.

If you have the information, tell us:

- how many beneficiaries the trust has

You should include a short description of the group of beneficiaries, for example:

- employees and their children
- spouses or widows

Do not include named or specific employees such as directors. They must be listed as individual beneficiaries.

▶ [What we mean by country of residence](#)

#### Other beneficiaries

You need to give a short description for beneficiaries that do not fit into any of the other categories mentioned.

If you know, tell us their country of residence.

[Continue](#)

20. The trust will set out who can benefit. There are two main types of beneficiaries that will apply when registering an express trust:

- **Individual** – any absolute or bare trust would name the beneficiaries from the outset. The money within the trust is then set with them as the ultimate beneficiaries. If you are registering this type of trust then select '**Individual**'.
- **Class of beneficiaries** – often, the settlor wishes to have some flexibility on who can benefit from the trust assets. This may have led to the creation of a discretionary or flexible trust, for example. Rather than name an individual beneficiary, these types of trust tend to name a class, or classes of beneficiaries. For example, 'any of my children', 'any of my grandchildren' etc. If you are registering this type of trust then select '**Class of beneficiaries**'.

**IMPORTANT – The following images show the process for registering a class of beneficiaries. If you are registering an individual beneficiary then your experience will differ. The details of the beneficiaries can be found within the trust deed.**

21. The text here shows an example of a discretionary trust and gives an example of what a class of beneficiaries could include.

These are then added in the registration process in the images that follow.

## What kind of beneficiary do you need to add first?

You can enter a maximum of 25 entries for each beneficiary type.

- Individual
- Class of beneficiaries
- Charity or trust
- Company or employment related
- Other beneficiary

Save and continue

'The Beneficiaries' means

- (i) the children and descendants of the Settlor (or of either person constituting the Settlor where this is a Dual Settlor Trust);
- (ii) the spouses, former spouses, widows, widowers, Civil Partners, former Civil Partners and surviving Civil Partners of the Settlor (or of either person constituting the Settlor where this is a Dual Settlor Trust) or any persons in (i) above;

## What is the description for the class of beneficiaries?

For example, future grandchildren and future great-grandchildren.

Children and descendants of the settlor

You have 17 characters remaining

Save and continue

22. A trust can have multiple named beneficiaries or classes of beneficiaries. Where required, continue to add beneficiaries. Once you are happy all beneficiaries and classes of beneficiaries have been added then select **'No, I have added all beneficiaries'** and then **'Save and continue'**.

## You have added 2 beneficiaries

### Completed

Children and descendants of the settlor    Class of beneficiaries    [Change](#)    [Remove](#)

All spouses widows civil partners of the settlor    Class of beneficiaries    [Change](#)    [Remove](#)

### Do you want to add another beneficiary?

- Yes, I want to add them now
- Yes, I want to add them later
- No, I have added all beneficiaries

[Save and continue](#)

## Company Ownership or controlling interest, Protectors and Other Individuals

23. There should now only be a few additional sections to complete. These will be specific to your trust, however, the next few images show an example of each section as you click into each area.

## Registration progress

You can save your registration and come back later. You have 28 days from the first time you save to complete this registration or your information will be deleted.

### Saved until

1 September 2022

### Sections to be completed

<a href="#">Trust details</a>	COMPLETED
<a href="#">Settlers</a>	COMPLETED
<a href="#">Trustees</a>	COMPLETED
<a href="#">Beneficiaries</a>	COMPLETED

### Additional sections to be completed

<a href="#">Company ownership or controlling interest</a>	NOT STARTED
<a href="#">Protectors</a>	NOT STARTED
<a href="#">Other individuals</a>	NOT STARTED

## Company Ownership or controlling interest, Protectors and Other Individuals – continued

24. **Company ownership** – an express trust created through Skipton’s advice would not have a controlling interest in a non-EEA company.

**Does the trust own or have a controlling interest in a non-EEA company?**

Yes  No

Save and continue

25. **Protectors** – some trusts can offer the role of a ‘Protector’ in addition to the trustees. This is not a requirement for a trust and is not common practice. The trust deed will specify whether a protector was named.

**Does the trust have a protector?**

This is an individual or business named in the deed that can affect the way the trust is managed.

Yes  No

Save and continue

26. **Other Individuals** – use this last section to include details of any other people that might be linked to the trust but who have not yet been detailed.

**Are there any other individuals associated with the trust?**

This can be anyone who can affect the way the trust is managed, but does not fit any of the specific trust roles, such as the parent of a young beneficiary.

Yes  No

Save and continue

27. By this point you should have completed all the sections to the trust registration process. Once you're happy you've provided all the correct details, click '**Continue to declaration**'.

## Registration progress

You can save your registration and come back later. You have 28 days from the first time you save to complete this registration or your information will be deleted.

### Saved until

1 September 2022

### Sections to be completed

<a href="#">Trust details</a>	COMPLETED
<a href="#">Settlers</a>	COMPLETED
<a href="#">Trustees</a>	COMPLETED
<a href="#">Beneficiaries</a>	COMPLETED

### Additional sections to be completed

<a href="#">Company ownership or controlling interest</a>	COMPLETED
<a href="#">Protectors</a>	COMPLETED
<a href="#">Other individuals</a>	COMPLETED

[Continue to declaration](#)

28. Once you have confirmed and sent the declaration, the trust is now registered. If you have no further action to take on the trust then you can sign out.

This process should be repeated for each trust you have to register.

## Declaration

Your first name

Your middle names (optional)

Your last name

I confirm that I have taken all reasonable steps to obtain up to date and accurate information for all of the entities given in this registration. I understand that if I knowingly provide false information and I cannot demonstrate that I have taken all reasonable steps, I could be subject to penalties.

[Confirm and send](#)

## Step 3 – Providing evidence of registration

Once you've registered a trust, you'll need to send us a PDF document which confirms registration of the trust. You can email this to us via:

**FinancialAdviceCustomerContactRequest@skipton.co.uk**

1. First you'll need to login into your Government Gateway account using your user ID and password.

You'll be asked to provide verification through an access code which will be sent to you via your additional security preference which you set up when you created your Government Gateway account (points 9-11 under Step 1 in this guide). You might also be asked some security questions about the trust. Please follow the on-screen prompts to complete the login process.

2. Read through the information supplied on the page and make a note of the Unique Reference Number (URN) to keep with the trust's records. Press '**Continue**'.

### Sign in using Government Gateway

Government Gateway user ID

This could be up to 12 characters.

Password

Sign in

This trust's URN: XYTRUST00000000

### Maintain this trust

The trust with the Unique Reference Number (URN) XYTRUST00000000 has been linked with this account.

You can add, remove and update settlors, trustees, beneficiaries, protectors and other individuals in this trust. Your changes will not be saved until you have declared.

If you need to register or maintain another trust, you will need to use another Government Gateway account.

If you need help using this service [contact the trust helpline \(opens in a new window or tab\)](#).

Continue

- An agent is someone you've instructed to manage the trust's registration on your behalf – such as an accountant. If you have an agent, you'll need to speak to them for further instructions.

If you're managing the trust registration yourself, select **'No'**.

- Next you'll be asked several questions about the trust to confirm you're authorised to view the trust's details. Click **'Continue'** to get started.

- Enter the lead trustee's name (the trustee who registered the trust) and click **'Continue'**.

- Enter the lead trustee's date of birth and click **'Continue'**.

The trust's URN: XYTRUST00000000

## Is an agent managing the trust's online register for the trustees?

Yes  No

**Continue**

The trust's URN: XYTRUST00000000

## Before you continue

You will be asked to answer several questions about the trust. This is so we can confirm you are authorised to view and amend the trust's details.

Your answers must match the details provided to HMRC when the trust was registered or most recently updated online.

Do not enter any other details when answering these questions, even if someone from the trust wrote to HMRC to change them.

If you need help using the service [contact the trusts helpline \(opens in a new window or tab\)](#).

**Continue**

## What is the lead trustee's last name?

This is the person who gets the official documents for the trust. For example, the notice to file tax returns.

**Continue**

## What is the lead trustee's date of birth?

It must match the date provided to HMRC when the trust was registered. For example, 31 3 1980.

Day    Month    Year  
       

**Continue**

7. Enter the lead trustee's national insurance number and click **'Continue'**.

## What is the lead trustee's National Insurance number?

It will be on a National Insurance card, benefit letter, payslip or P60. For example, 'QQ 12 34 56 C'.

[Continue](#)

8. Make sure you've entered the correct details and click **'Submit'**.

## Check your answers before submitting

### Lead trustee

Last name Sample [Change](#)

Date of birth Sample [Change](#)

National insurance number Sample [Change](#)

Before you submit your answers, you must confirm they are correct.

If they do not match the information HMRC holds, you will not be able to access the trust details.

[Submit](#)

9. Read through the information and click **'Continue'**.

The trust's URN: XYTRUST 00000000

## You have successfully answered the trust's security questions

You are now able to change the information HMRC holds about the settlors, trustees and beneficiaries.

If the trust has a tax liability, you need to declare every year through this service and Self Assessment for Trusts that the information we have is up to date.

If you need help using the service [contact the trusts helpline \(opens in a new window or tab\)](#).

[Continue](#)

10. Read through the information and click **'Start maintaining this trust'**.

This trust's URN: XYTRUST00000000

## Maintaining this trust

### Updating the trust's details and making a declaration

This service will allow you to make changes to the trust details.

Once you have made changes, you need to:

- submit any updates to us, so we can update the trust's record
- declare that the information we have about the trust is accurate and up to date

**!** If you do not submit the changes and declare that the information is up to date then the changes to the trust will not be saved.

You can return to the service and update the trust's details at any time.

You can print a copy of your draft answers as well as a copy of the declaration.

**Start maintaining this trust**

11. Select **'No'** and click **'Continue'**.

## Do you want to view this trust's last declaration?

Details declared to HMRC about the settlors, trustees, beneficiaries and if added, protectors and other individuals.

Yes  No

**Continue**

12. Select **'Get evidence of the trust's registration'** and click **'Continue'**.

## What do you want to do next?

- Make changes to the trust and declare  
Add or remove beneficiaries, protectors, settlors, trustees and any other individuals, and make changes to their details and declare the changes to HMRC.
- Close the trust and declare  
Tell us the end date for the trust, and make any changes to the trust details before declaring the changes to HMRC.
- Tell HMRC if the trust needs to pay tax  
Tell HMRC if the trust needs to pay tax or submit tax returns.
- Get evidence of the trust's registration  
Create a digitally signed PDF, which shows the people and companies within the trust, that can be shared with any relevant persons.

**Continue**

13. Select 'Yes' and click 'Continue'.

Next a PDF document will download which contains the evidence of the trust's registration. Follow the on-screen instructions to save/print this document.

You can send the PDF confirmation to us via email at: **FinancialAdviceCustomerContactRequest@skipton.co.uk** and we can then share this with your provider.

#### Trust details PDF

### Do you want to view evidence of the trust's registration?

You can download and view a PDF document that:

- shows the trust's registration
- shows the people and businesses listed within the trust

You can share this document outside of HMRC with any relevant person.

The document also shows the information held by HMRC about the trust's:

- beneficiaries
- lead trustee
- settlors
- trustees

Once you view the PDF of the trust's last declared details, you will not be able to view it again for another minute.

▶ [Who are relevant persons?](#)

#### Before you continue

If you need to make changes to the trust record, you need to do so before viewing the PDF.

The PDF of the trust's details will not be updated with any changes made until you:

- submit and declare the changes
- log out of the service, and then log back in

Yes  No

**Continue**

To contact HMRC about any of the steps in this process, you can call **0300 123 1072**.

**The information provided in this document is not to be taken as advice. If in doubt, please contact a suitably qualified professional such as an Accountant.**

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Get in touch, contact your adviser at your **local branch**  
go to **skipton.co.uk** call **0800 055 6898\***

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If you'd like this booklet in large print, braille or audio please ask in branch or call 0800 055 6898.

\*To help maintain service and quality, some calls may be recorded and monitored. Calls to 0800 numbers are free from BT landlines and mobiles.

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