

Guide to registering as a
trustee using the HMRC
Trust Registration Service

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This document contains screenshots from the HMRC system that must be used in order to register the trust. The screenshots were taken on 5 April 2022 and are intended to act as a guide for navigating HMRC's systems. HMRC may change their systems and the questions asked from time to time, and so you may encounter different screens to those enclosed in this document.

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Section 1: Accessing the system

Copy the link below to access or create the trust's Government Gateway account. Click **register now** at the bottom of the page.

<https://www.gov.uk/guidance/register-a-trust-as-a-trustee>

The **register now** button is at the bottom of the page.

How to register

Before you can register a trust as a trustee, you need to have an Organisation Government Gateway user ID and password. If you do not have one, you can create one the first time you register. You'll need a Government Gateway user ID for each trust you want to register.

You'll need:

- an email address (this will be linked to the trust's Government Gateway account)
- your full name

Register now >

You will be asked to **log in** to the trust's Government Gateway account.

If you do not have an account, follow the steps in [Section 2](#) otherwise skip to [Section 3](#)

Sign in using Government Gateway

Government Gateway user ID

This could be up to 12 characters.

Password

Sign in

[Create sign in details](#)

Problems signing in

[I have forgotten my password](#)

[I have forgotten my Government Gateway user ID](#)

[I have forgotten my Government Gateway user ID and password](#)

Section 2: Creating a new Government Gateway account

If you already have an account, please ignore this section and proceed to [Section 3](#).

To create a new Government Gateway account, you will first have to enter the email address you wish to use and click the green 'Continue' button, as shown below.


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

A code will then be sent to the email address you have entered as shown below.



You have requested a code you can enter on the Government Gateway screen to confirm your email address.

Your confirmation code is:

██████████

This code will expire in 30 minutes.

If this email account is not shared, and you did not request this code, you need to contact HMRC.

This is an automated email - do not reply.

Government Gateway

You will be prompted to enter the code on the next page of the Government Gateway. Enter the code and press the green 'Confirm' button.

Once the correct code has been entered, you will be taken to a page stating your email address has been confirmed. To continue, press the green 'Continue' button.

Email address confirmed

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

On the next page, you will be prompted to enter your full name (i.e. including middle name(s)). Enter your name and press the green 'Continue' button as shown below.

Note: This is your name and not the name of the trustee.

What is your full name?

You will then be prompted to create a password for your Government Gateway account. The password must contain at least 10 alphanumeric characters or symbols. Once you have created a password, press the green 'Continue' button as shown below.

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

You will then be prompted to set up a recovery backup for your sign in details, as shown below.

Set up recovery for your sign in details

You need to set up a recovery word so that you can get back into Government Gateway if you forget your password.

Once you have set your recovery details, press the green 'Continue' button.

You will then be prompted to enter your 'recovery word'. You should choose a word that you will remember in future, in case you lose or forget your password. Once you have entered the word, press the green 'Continue' button.

Set up a recovery word

Make a note of this word in case you need it in the future.

The word must:

- be between 6 and 12 characters
- not contain spaces or special characters
- not contain numbers

Recovery word

[Continue](#)

At this point your Government Gateway user ID will be generated and shown on the page. A copy of your user ID will also be sent to the email address you registered with.

Your Government Gateway user ID is:

XXXXXXXXXX

We have sent it to XXXXXXXXXXXX

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

[Continue](#)

You will then be prompted to choose the type of Government Gateway account you require. Select **Organisation** and press the green 'Continue' button, as shown below.

***Note:** Only one trust can be registered per Government Gateway account, therefore a separate account will be needed for each trust you wish to register. The same email address can be used for multiple accounts.*

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](#)

You will be asked to set up additional security, as shown below. Press the green 'Continue' button.

You need to set up additional security

This is to make sure only you can sign in.

Continue

Please select the most suitable option to get the access code as shown below. Enter the access code and press the green 'Continue' button.

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

You will be shown a confirmation page and your Government Gateway account will be created. An access code will be requested every time you sign in.

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

Section 3: Registering the trust

If you are registering a trust for the first time, please answer **No** to the below questions and select the green 'Save and Continue' button.

Has the trust already been registered online?

Yes No

Save and continue

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

Yes No

Save and continue

The below questions need to be answered in connection with your trust to register:

1. Is the trust an express trust? All trusts created intentionally (including all Wesleyan trusts) are express trusts.
2. Has the trust needed to pay tax in past?
3. Does the trust currently need to pay tax?

Further details for any of the questions below can be found in the HMRC manual.

[Trust Registration Service Manual - HMRC Internal Manual](#)

Please click on 'Continue' to register the trust as shown below.

Are you registering an express trust?

An express trust is a trust created deliberately by a settlor, usually in the form of a document such as a written deed of trust. Express trusts can be created by will or during lifetime, also known as inter-vivos.

Yes No

Save and continue

'Yes' for all trusts created intentionally, such as Wesleyan's trust range.

Does the trust have any tax liability from 6 April 2021 to 5 April 2022?

Yes No

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

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 Taxpayer Reference (UTR)
- receive all official documents for the trust, such as reminders to file tax returns
- 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

There are several sections to be completed as a part of the registration process, as shown below. You have the option to save your registration and come back later, but you only have 28 days from the first time you save to complete the registration before the information is deleted and you will need to start the registration from the start again.

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

26 April 2022

Sections to be completed

Trust details	NOT STARTED
Settlers	NOT STARTED
Trustees	NOT STARTED
Beneficiaries	NOT STARTED
Assets	NOT STARTED
Years of tax liability	CANNOT START YET

Additional sections to be completed

Protectors	NOT STARTED
Other individuals	NOT STARTED

Trust details

Please enter relevant details as per the trust deed(s) and other relevant documentation in answer to the questions below and click on 'Save and continue' as you progress.

What is the trust's name?

You have 53 characters remaining

Save and continue

The name of the trust will be available from the original trust deed.

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

This date is available on the original trust deed, sometimes known as the 'settlement date'.

Is the trust governed by UK law?

Yes No

Save and continue

This is 'yes' for Wesleyan trusts.

Is the trust's general administration done in the UK?

Yes No

Save and continue

This is 'yes' for Wesleyan trusts unless all the trustees are now non-UK resident.

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

Generally 'no' unless the trustees have purchased land.

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

Generally 'no' unless the trust is already registered in another EU country.

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

Is the trust established under Scots Law?

Yes No

Save and continue

'No', as Wesleyan trusts are established under English law.

Has the trust ever been resident offshore?

Yes No

Save and continue

Generally 'no' for Wesleyan trusts.

Settlers

The following details will be required for each **individual** settlor:

- ▶ name;
- ▶ date of birth;
- ▶ date of death (if applicable);
- ▶ National Insurance number (if applicable);
- ▶ address;
- ▶ passport details and address (if they are not a UK citizen);
- ▶ last known country of residence;
- ▶ country of nationality;
- ▶ mental capacity at the date of registration.

The following details will be required for settlors that are a **business**:

- ▶ name of the business;
- ▶ UTR number (if applicable)
- ▶ country of residence;
- ▶ address.

At the end of completing one settlor's details, you will get an option add more now or later or confirm if all settlors have been added as shown below.

Add a settlor

This is a trust created during the settlor's lifetime to gift or transfer assets.
(also known as an inter vivos trust)

Completed

ABC Ltd Business 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](#)

Trustees

All trustees are equally legally responsible for the trust, but you must nominate one 'lead' trustee to be the main point of contact for HMRC. The lead trustee will receive the trust's Unique Tax Reference (UTR) and reminders to file a tax return. You will need to keep their contact information up to date.

If the lead trustee is **a business**, you'll need to provide their:

- ▶ business name;
- ▶ UTR (if applicable);
- ▶ address;
- ▶ country of residence;
- ▶ email address;
- ▶ telephone number.

For **individuals** involved in the trust including additional trustees, protectors and beneficiaries you must provide their:

- ▶ name;
- ▶ date of birth;
- ▶ National Insurance number and address (if applicable);
- ▶ address;
- ▶ passport details and address (if they are not a UK citizen);
- ▶ telephone number;
- ▶ email address;
- ▶ country of residence;
- ▶ country of nationality;
- ▶ mental capacity at the time of registration.

Please enter the lead trustee details as shown below.

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](#)

At the end of completing the lead trustee's details, you will get an option to add more now or later or confirm if all trustees have been added as shown below.

Add a trustee

Completed

ABC XYZ Lead Trustee Individual [Change](#) [Remove](#)

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

Details of all of the beneficiaries must be provided i.e. individual, class of beneficiaries, charity or trust, company or employment related, other beneficiary etc. as per the trust deed.

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

For discretionary trusts, each class of beneficiary can be added. For other types of trust such as the Flexible Trust, there may also be named individuals, recorded as the current beneficiaries.

The information needed for each named beneficiary is included above.

Some named beneficiaries will only benefit when a certain event happens, such as when another beneficiary dies. You can include these 'potential beneficiaries' in a class of beneficiaries until the event occurs. At that point, you should provide their details on the register as a named beneficiary.

You can use a 'class' of beneficiaries to describe a group of individuals who are not yet known or named individually in the trust deed, for example, future grandchildren and this can also include named potential beneficiaries. When a member of a class of beneficiaries benefits from the trust, and so becomes known, you must give their details. You'll be asked to provide a description of each class.

For charities, trusts or other beneficiaries, please provide relevant details such as name, country of residence, address etc.

For employment related beneficiaries, please provide details like business name, country of residence, address, description of the beneficiary and approximate number of beneficiaries in the group. If an employee is identified as being a beneficiary of an employment related trust by name, the individual should be recorded as an individual beneficiary.

Assets

Details of the assets held in the trust **at the time of registration** need to be included.

What kind of asset do you need to add first?

Money

Property or land

Shares

Business

Non-EEA Company

Partnership

Other

[Save and continue](#)

Life policies, such as the Wesleyan Capital Investment Bond and Flexible Savings Plan would be listed under 'other'.

Details for the following types of assets are usually included:

For money

You will need the total amount of cash in the trust.

Property and land

You will need the:

- ▶ address, name or description of the property or land;
- ▶ estimated full value of the property or land at the time of registering the trust;
- ▶ estimated value of the portion of land or property held in trust if it does not own it all.

Shares

You will need the:

- ▶ company name;
- ▶ number of shares;
- ▶ class and type of share;
- ▶ approximate value of the shares when you register the trust;
- ▶ in the case of a share portfolio this can be added under other assets with a description of the portfolio and an estimated value of the entire holding.

Partnerships

You will need the partnership:

- ▶ name of partnership;
- ▶ description of the partnership;
- ▶ date when the trust became a partner.

Other business

You will need the:

- ▶ name of the business;
- ▶ description of the business;
- ▶ the business address;

- ▶ approximate value of the business when you register the trust.

Controlling interest in a non-EEA company

This is where a trust has a controlling interest in a non-EEA company.

You will need the:

- ▶ the company name;
- ▶ the company address;
- ▶ country's laws which govern the company;
- ▶ date when the trust took controlling interest.

Other assets (such as cars, jewellery or art)

You will need:

- ▶ a description of the asset;
- ▶ the value of the asset when you register the trust

Years of tax liability

You are required to tell HMRC if the trust needs to pay any tax since the date of creation.

Other points relating to the registration process

You can print or save a draft copy of the answers as shown below:

Sections to be completed	
Trust details	COMPLETED
Settlers	COMPLETED
Trustees	COMPLETED
Beneficiaries	COMPLETED
Assets	COMPLETED
Years of tax liability	COMPLETED
Additional sections to be completed	
Protectors	COMPLETED
Other individuals	COMPLETED
Print a copy	
You can print or save a draft copy of your saved answers . You can also print a declared copy after you have made a declaration.	
Update asset details	
To update any asset details after making the declaration for the trust, you can either use:	
<ul style="list-style-type: none"> • Self Assessment online • Trust and Estate Tax Return form (SA900) (opens in a new window or tab) 	
Ownership or controlling interest in a non-EEA company	
You can return to this service at any time to add, remove, or change the details of an ownership or controlling interest in a non-EEA company.	
Continue to declaration	

Once you are happy with all the information provided, press the green 'Continue to declaration' button, fill out the below declaration, and then submit the trust registration.

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

After completing the submission, you will find a declaration reference number and an option to print a copy of the final declared trust registration.

Declared copy of updates to the trust

Declaration reference number is: XXXXXXXXXX

Client reference number: XXXXXXXXXX

The trust's declaration was sent on 3 March 2022

After you have registered, HMRC will send the lead trustee a Unique Taxpayer Reference (UTR) by post, usually within 15 working days. You will need the UTR to start filing Self -Assessment tax returns, if applicable.

If the trust is not liable to pay tax, you can get your Unique Reference Number by logging back into the service following the submission of the registration.

Proof of Registration

Once the registration process has been completed, the trustee or agent needs to download a proof of registration document to provide to a relevant person / company, you will need to log out and then re-enter the register to download the proof of registration document.

The declaration document and PDF provided at the end of the registration process is not the proof of registration document.

Section 4: Other information

- ▶ You can use the online service to view or make changes to your registered trust.
- ▶ More information on the trusts that you need to register and the trusts that are excluded can be found at www.gov.uk/topic/personal-tax/trusts
- ▶ More detailed technical information can also be found in the Trust Registration Service Manual at [Trust Registration Service Manual - HMRC Internal Manual](#)
- ▶ If you require assistance please contact HMRC's trusts helpline [Trusts - GOV.UK \(www.gov.uk\)](https://www.gov.uk/trusts-gov-uk) to raise a ticket via the appropriate page within the Trust Registration Service.