

Trust Registration Guide

Before logging into HMRC to register the Trust, you will want to have the following details to hand....

Name of the Trust (you will need to register each Trust separately)	
The date the Trust was created	
Is the Trust an Express Trust	<p>Most Trusts are Express Trusts. The definition of an Express Trust is as follows:-</p> <p><i>An Express Trust is where an asset is held on trust for specified beneficiaries, typically a Trust Deed will be in place.</i></p> <p>Please refer to our blog as this confirms what needs to be registered, or contact boost if you are unsure.</p>
If the Trust is a non-UK trust - contact boost for more help	
Has the Trust purchased any UK land or property?	

Lead Trustee (this is you!)

Full Name	
Date of Birth	
NI Number	
Telephone Number	
Country of Residence	
Country of nationality	

For all other Trustees - you will need to know

Full Name	
Date of Birth	
NI Number	
Telephone Number	
Country of Residence	

Country of nationality	
Mental Capacity*	Mental capacity at the time of registration — HMRC will assume the individual has mental capacity, unless you say they do not.

Settlor Details - this is the person who set up the Trust - this may also be you as Lead Trustee, or indeed another Trustee ...)

Full Name	
Date of Birth	
NI Number	
Telephone Number	
Country of Residence	
Country of nationality	
Mental Capacity*	

If the Settlor is deceased - you will need to provide the following details

Full Name	
Date of Birth	
Date of Death	
Last known country of residence	
Country of nationality	

Beneficiaries

You should give the details of all known beneficiaries who can benefit from the trust. This includes their full name, date of birth and NI Number. If you have more than 25 beneficiaries in any one beneficiary type, keep a note of additional beneficiaries for your own records.

‘Named’ beneficiaries

You must give details of all individuals, trusts, charities and organisations named as beneficiaries in the deed. Some named beneficiaries will only benefit when a certain event happens, such as when another beneficiary dies. You can include these in a class of beneficiaries until the event occurs. At that point, provide their details on the register as a named beneficiary.

‘Classes’ of beneficiaries (i.e. Children, Grandchildren)

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. 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 give a description of each class.

What is held in the Trust

You will be asked to detail what is held in the Trust. You will be asked to enter the market value of the Trust assets as at the date of registration. The might include one or more of the following:-

Money	
Description of the asset	<i>Typically cash in bank account or investments held with an investment provider. This includes the value of any loans, where funds have been distributed to a beneficiary as a loan.</i>
Value	<i>Enter the value as at the date of Registration</i>
Other Assets	
Description of the asset	<i>Could be a physical item, or anything else that is not 'money' or 'property/land'.</i>
Value	<i>Enter the value as at the date of Registration</i>
Property / Land	
address, name or description of the property or land	
Value	<i>estimated value of the property or land at date of registering the trust. If Trust only own a proportion of the whole value, list the value of the Trusts ownership only.</i>
Business	
Business Name	
Business description	
Address	
Value	<i>estimated value of the portion of land or property held in trust if it does not own it all</i>

You are now ready to begin!

Click here to login to Government Gateway and begin your Trust registration: [LINK](#)
 If you do not already have a Government Gateway ID for the Trust (very likely!) then you should follow the same link and click 'create sign in details'. Follow the process to create your ID.

*Please refer to the HMRC guidance for mental capacity: [LINK](#)