

## Registration of a Trust with HMRC

In order to register a Trust with HMRC, a copy of the trust document that was used to create the trust will be required along with the following information:

### **The Trust**

- 1) *When was the trust created*
- 2) *Is the trust governed by UK law*
- 3) *Is the general administration carried out in the UK*
- 4) *Has the trust acquired land or property in the UK since 6 October 2020*
- 5) *Is the trust on the register of any other country within the EEA*
- 6) *How many of the trustees are based in the UK*
- 7) *Is the trust established under Scots law*
- 8) *Has the trust ever been resident offshore*

### **Trustee(s)**

- 1) *Is the lead trustee an individual or a business*
- 2) *What is the name of the lead trustee*
- 3) *If it is a business, please provide unique tax reference number*
- 4) *If lead trustee is an individual, please provide date of birth*
- 5) *Please provide national insurance number for lead trustee*
- 6) *What is the tax residence of the lead trustee*
- 7) *What is the address of the lead trustee*
- 8) *Does the trustee have mental capacity*

### **Additional Trustees**

If there are additional, trustees the same information listed above will be required.

### **Beneficiaries**

- 1) *The full names and addresses of all beneficiaries*
- 2) *Dates of birth*
- 3) *Do the trustees have discretion over how much income the beneficiaries may get*
- 4) *Nationality of beneficiaries*
- 5) *National insurance numbers if known*
- 6) *Tax residence*
- 7) *Does the beneficiary have mental capacity*

## Other class of beneficiaries

- 1) *Full description of other class of beneficiaries e.g., children and remote issue of beneficiaries*
- 2) *Full name if a Charity*
- 3) *Country of residence if a charity and if known for all class of other beneficiaries*
- 4) *Address of Charity*
- 5) *Do the trustees have discretion over the income paid out.*
- 6) *Any address details for other class of beneficiary if known*

## Settlors

- 1) *Was the trust set up after the settlor died*
- 2) *What kind of trust was created (a description of intentions)*
- 3) *Was holdover relief claimed on any asset put into the trust*
- 4) *Is the settlor an individual or a business*
- 5) *The name of the settlor*
- 6) *Date of birth of settlor*
- 7) *Nationality of settlor*
- 8) *National insurance number of settlor*
- 9) *Tax residence of Settlor*
- 10) *Does settlor have mental capacity*

The same information is required for each settlor

## Assets

- 1) *A full and precise description is required of all assets introduced into the trust i.e. money shares*
- 2) *the current market value of all assets.*

**Should you have any queries, please do not hesitate to contact us**

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