



TRUST REGISTRATION SERVICE CHECKLIST FOR A NON-TAXABLE TRUST

Use this checklist to make sure you have all the information you need to complete the Trust Registration.

If there is more than one Trustee, all the Trustees should nominate one to be the Lead Trustee who will be responsible for completing the Trust Registration.

The Lead Trustee will need to set up a separate Organisation Government Gateway User ID and password for each Trust they need to register. To set this up the Lead Trustee will need their name and email address and will need to visit www.gov.uk/guidance/register-a-trust-as-a-trustee.

Government Gateway Details	
Name	
Email	
User ID	

Trust Details	
Name of the Trust	
Trust creation date (This is the date the Trust deed was signed. For Trusts set up as part of a Will use the deceased's date of death)	
Is this an express Trust? (All St. James's Place Trusts are express Trusts. An express Trust is one where the Trustees are holding assets on Trust for specified Beneficiaries. If you are in any doubt please speak to your St. James's Place Partner)	Yes <input type="checkbox"/> No <input type="checkbox"/>
Has the Trust acquired land or property in the UK since 6 October 2020? (i.e. plots of land or bricks and mortar buildings in the UK)	Yes <input type="checkbox"/> No <input type="checkbox"/>
Is the Trust registered on the Trust register of any countries within the European Economic Area (EEA)?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Are the Trustees based in the UK?	Yes <input type="checkbox"/> No <input type="checkbox"/>

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Settlor's Details (the person/organisation who set up the Trust)		
1st Settlor that is an individual	Name	
	Date of death (for deceased Settlers)	
	Date of birth	
	Nationality	
	Country of residence (last known if Settlor deceased)	
	Do they have mental capacity?	
2nd Settlor that is an individual	Name	
	Date of death (for deceased Settlers)	
	Date of birth	
	Nationality	
	Country of residence (last known if Settlor deceased)	
	Do they have mental capacity?	
Settlers that are an organisation (i.e. a charity or company for example)	Name of the organisation	
	Country of residence	

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Trustee's Details (where the Trustees are individuals)		
Lead Trustee (this is the Trustee that is completing the TRS)	Name	
	Date of birth	
	National Insurance Number/ Passport number	
	Nationality	
	Country of residence	
	Address	
	Email address	
	Phone number	
2nd Trustee	Name	
	Date of birth	
	Country of residence	
	Nationality	
3rd Trustee	Name	
	Date of birth	
	Country of residence	
	Nationality	
4th Trustee	Name	
	Date of birth	
	Country of residence	
	Nationality	

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Trustee's Details (where the Trustees are organisations)		
Lead Trustee (this is the Trustee that is completing the TRS)	Business Name	
	Unique Taxpayer Reference	
	Registered address	
	Country of residence	
	Email address	
	Phone number	
2nd Trustee	Business Name	
	Unique Taxpayer Reference	
	Registered address	
	Country of residence	
	Email address	
	Phone number	
3rd Trustee	Business Name	
	Unique Taxpayer Reference	
	Registered address	
	Country of residence	
	Email address	
	Phone number	
4th Trustee	Business Name	
	Unique Taxpayer Reference	
	Registered address	
	Country of residence	
	Email address	
	Phone number	

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Beneficiaries Details		
1st Beneficiary that is a named individual	Name	
	Date of birth	
	Country of residence	
	Nationality	
2nd Beneficiary	Name	
	Date of birth	
	Country of residence	
	Nationality	
3rd Beneficiary	Name	
	Date of birth	
	Country of residence	
	Nationality	
4th Beneficiary	Name	
	Date of birth	
	Country of residence	
	Nationality	
Beneficiaries that are a class (Please see below Appendix for further guidance)	Description of the class (e.g. all my children, grandchildren etc.)	
Beneficiaries that are a charity or Trust	Name of the charity or Trust	
	Country of residence	
Other beneficiaries or persons controlling the Trust (e.g a protector) that do not fit into the descriptions above	Name	
	Date of birth	
	Country of residence	
	Nationality	

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Unique Reference Number (URN) Details (The lead Trustee will receive the Trust's URN when registering a non-taxable Trust. You will need to keep their contact information up to date)

URN	
Date of TRS registration	

Please provide your Partner with a copy of your TRS registration

Copy provided to Partner?	Yes <input type="checkbox"/> No <input type="checkbox"/>
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After you have registered

You can get your URN by logging back into the service following submission of the registration.
If the Trust becomes a taxable Trust you will need to update the Register with additional information.

Viewing or making changes to registration details

If you make any changes to the Trust you will need to update the TRS, within 90 days of those changes being made.

You can get a PDF copy of the report to show proof of registration.

You may wish to keep this checklist with your copy of the Trust Deed.

Links to other jurisdictions

If your Trust has any connections to other jurisdictions with similar requirements in place (for example where one or more Trustees live in a European Union (EU) member state, you may need to register there too and you should seek advice from a local tax specialist in that jurisdiction.

Trusts are not regulated by the Financial Conduct Authority.

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Appendix 1 – Classes of potential Beneficiaries on discretionary Trusts

Due to the 56-character limit for classes of Beneficiaries, you may wish to use these shortened versions instead:

THE POTENTIAL BENEFICIARIES

Type	Trust Description	Optional TRS Description
Discretionary Trust Class 1	Any former spouse, widow or widower of the Settlor	Any former spouse widow or widower of the Settlor
Discretionary Trust Class 2	Any former Civil Partner of, or any Civil Partner who survives the Settlor	Any former Civil Partner or CP surviving the Settlor
Discretionary Trust Class 3	Any Children, Grandchildren or remoter issue of the Settlor	Any child or remoter Issue of the Settlor
Discretionary Trust Class 4	Any spouse, former spouse, widow or widower of the persons named in 3 above	Any spouse or former spouse of previous classes
Discretionary Trust Class 5	Any Civil Partner or former Civil Partner of, or surviving Civil Partner of, the persons named in 3 above;	Any Civil Partner or former CP of previous classes
Discretionary Trust Class 6	Any person (other than the Settlor) or charity listed below or nominated in writing to the Trustees by the Settlor or, where there are two Settlers, either of them, as a Potential Beneficiary.	Anyone else named by Settlor excl Settlor
Discretionary Trust 7 – APT only	Any person who shall, on the death of the Settlor, become beneficially entitled to the whole or part of the estate of the Settlor by Will or on intestacy.	Any beneficiary of the estate of Settlor
Discretionary Trust Class 7 – APT only	Any person (other than the Settlor) or charity listed below or nominated in writing to the Trustees by the Settlor as a Potential Beneficiary or, if the Settlor has died or lost Capacity, by the Appointor, but the Appointor cannot add themselves as a Beneficiary if they are not already named	Anyone else named by Settlor or Appointor excl Settlor
Discretionary Trust Class 7	Any person who shall, on the death of the Settlor, become beneficially entitled to the whole or part of the estate of the Settlor by Will or on intestacy.	Any beneficiary of the estate of Settlor
Discretionary Trust Class 8	Charities registered as charitable under the law of England & Wales, the law of Scotland or Northern Ireland.	Any Great Britain and NI registered charities

Note: This guidance is correct as of 18th April 2022 and based upon information provided at the time by HMRC and is therefore subject to change by HMRC.