

Using the Trust Registration Service (TRS): How to update a Trust from non-taxpaying to tax-paying

Updating a Trust from Non-taxpaying to Taxpaying

1. Open a search engine, for example Google or similar.
2. Type in 'gov.uk maintain a trust'.
3. Click the search result, 'Manage your trust's details – GOV.UK'.
4. Please read the information on the page.
5. Towards the end of the page, click on the green box that says, 'start now'.
6. Enter the Government Gateway user ID and password used to set up the trust.
7. You will be asked whether an agent is managing the trust online. Select 'no' if you are managing the trust yourself or 'yes' if you have an agent managing it on your behalf.
8. You will be asked security questions about the details you provided on the Trust registration.
9. Click 'continue' and answer the three questions. You will be presented with a summary of your answers to check. Click 'submit' to confirm.
10. If security is passed, you will be told you have successfully answered the Trust security questions – click 'continue'.
 - If you have any issues with the above, please request 'claim a trust' instructions, also available from HMRC.
 - Call our helpline on 0300 123 1072 or email trustenquiries@hmrc.gov.uk.
11. You will receive a prompt screen about maintaining a trust – click 'start maintaining this trust'.
12. You will be asked 'Do you want to view this trust's last declaration'?
 - If yes – you will be presented with last declared copy which you can save/print or you can continue to maintain a trust.
 - If no – continue as per the help sheet.

13. You will be asked what you want to do next?

 **Register and Maintain a Trust** [Sign out](#)

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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

Select 'Tell HMRC if the trust needs to pay tax'.

14. You will be asked if the trust needs to pay tax – select 'yes'.

15. As the trust has become taxpaying, more information will be needed to update the Trusts Register:

Before you continue

Because the trust is now taxable you need to tell us some more information before continuing to maintain.

You will need to tell us if the trust:

- is registered in the UK
- owns land or property in the UK
- has needed to pay tax in the last four years

You will also need to tell us about any assets the trust owns, such as:

- money
- property or land
- shares
- business
- partnerships
- any other assets



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16. Once you have entered all the information, you will be asked to save and continue to declaration.
17. When the declaration is complete, you will be presented with a declaration reference number. The trust UTR will be sent by post to the lead trustee; this can take 15 working days within the UK, and 21 days overseas.