

**INFORMATION REQUIRED TO REGISTER A NON-TAXABLE TRUST ON THE HMRC TRUST  
REGISTRATION SERVICE (TRS)**

<b>Trust details</b>	
What is the trust's name? <b>(Note 1)</b>	
When was the trust created? <b>(Note 2)</b>	
Has this trust been registered on the trust register of any other EEA country?	
<b>Settlor details</b>	
Was this trust set up on the death of the settlor? <b>(Note 3)</b>	
Full name	
Date of birth	
National insurance number (if a UK citizen)	
Passport details & address (if a non-UK citizen) <b>(Note 3)</b>	
Country of nationality <b>(Note 3)</b>	
Country of residence for tax purposes <b>(Note 3)</b>	
Did the settlor have mental capacity at the time the trust was created? <b>(Note 4)</b>	
<b>Lead trustee details (all HMRC communications will be issued to this person)</b>	
Full name	
Date of birth	
Address	
National Insurance number (if you are not a UK citizen, please see Note 5)	
Telephone number	
Country of nationality e.g. British	
Country of residence for tax purposes	

<b>Details of each other trustee</b>	
Full name	
Date of birth	
Country of nationality	
Country of residence for tax purposes	
Does the Trustee currently have mental capacity in a legal sense? <b>(Note 4)</b>	
<b>Details of each named beneficiary (Note 6)</b>	
Full name	
Date of birth	
Country of nationality	
Country of residence for tax purposes	
Does the beneficiary currently have mental capacity in a legal sense? <b>(Note 4)</b>	
<b>Asset details</b>	
In which country are the assets situated? For land or property please provide the address.	
If the trust holds land or property please provide the date when this was settled on trust or purchased by the trustees.	

## NOTES

1. If you have a deed there may be a designated trust name on the front. If not, you can name it as you please – for example The Smith Family Trust or The John Smith Bare Trust for the Benefit of Elizabeth Smith.
2. This will be the date any deed was signed, the date of death if this is a trust created under a will, the date a bare trust account or investment was created or the date from which the settlor agreed they would be holding assets for another.
3. If the trust was created on the death of the settlor, please let us have a copy of their death certificate and answer all questions with reference to their position at the time they died.
4. If you cannot answer the mental capacity questions, please state 'not known'.
5. If the lead trustee is a non-UK citizen and does not have a national insurance number, you will need to provide certain details from their passport or other official identification document and you will need to have these handy when you make the registration
6. A 'named beneficiary' is one of the following:
  - the identified beneficiary of a bare trust
  - beneficiaries referred to by name in a formal deed or trust created under a will
  - beneficiaries who are not referred to by name in the deed but who form part of a class and who are receiving benefits from the trust (for the avoidance of doubt, details do not need to be provided of any unnamed beneficiary who is not receiving benefits)