



Trust Registration Service (TRS) – Trustee Checklist for a Non-Taxable Trust.

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

If there are more than one Trustees, all the Trustees should nominate one to be 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 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? (An express Trust is one where the Trustees are holding assets on Trust for specified Beneficiaries. If you are in any doubt, please speak with your adviser)	Yes <input type="checkbox"/> No <input type="checkbox"/>
Has the Trust acquired land or property in the UK since 6 th 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"/>

Settlor's details (the person/organisation who set up the Trust)

1 st Settlor that is an individual	Name	
	Date of death (for deceased settlors)	
	Date of birth	
	Nationality	
	Country of residence (last known if Settlor deceased)	
	Do they have mental capacity?	
2 nd Settlor that is an individual	Name	
	Date of death (for deceased settlors)	
	Date of birth	
	Nationality	
	Country of residence (last known if Settlor deceased)	
	Do they have mental capacity?	
Settlors that are an organisation (i.e., a charity or company for example)	Name of organisation	
	Country of residence	

Trustee's Details (where 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	
2 nd Trustee	Name	
	Date of birth	
	Country of residence	
	Nationality	
3 rd Trustee	Name	
	Date of birth	
	Country of residence	
	Nationality	
4 th Trustee	Name	
	Date of birth	
	Country of residence	
	Nationality	

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	
2 nd Trustee	Business name	
	Unique Taxpayer Reference	
	Registered address	
	Country of residence	
	Email address	
	Phone number	
3 rd Trustee	Business name	
	Unique Taxpayer Reference	
	Registered address	
	Country of residence	
	Email address	
	Phone number	
4 th Trustee	Business name	
	Unique Taxpayer Reference	
	Registered address	
	Country of residence	
	Email address	
	Phone number	

Beneficiaries Details

1 st Beneficiary that is a named individual	Name	
	Date of birth	
	Country of residence	
	Nationality	
2 nd Beneficiary	Name	
	Date of birth	
	Country of residence	
	Nationality	
3 rd Beneficiary	Name	
	Date of birth	
	Country of residence	
	Nationality	
4 th 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 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	

Appendix 1 – Classes of potential Beneficiaries on Discretionary Trusts

Due to the 56-character limit for the classes of Beneficiaries, you may wish to use 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