



TRUST REGISTRATION APPLICATION

Please note if the application is not fully and clearly completed it may cause delays.

TRUST REGISTRATION SERVICES REQUIRED:

Initial Trust Registration only

24-month continuing service (Initial Registration plus any required updates for 24 months, Trust alerts and annual e-newsletter)

Irish Trust Registration also required (see page 14-15)

TRUST DETAILS

Solidus Trust Third-Party Trust

Has the Trust previously been registered online?

Yes No

Does the Trust already have a Unique Tax Reference (UTR) or Unique Reference Number (URN)

Yes No

If yes please provide the number:

Does the Trust have any tax liability in the current tax year?

Yes No

If yes please complete the 'Taxable Trusts' section at the end of this form

Has the Trust had any UK tax liability in the last four years?

Yes No

If yes please complete the 'Taxable Trusts' section at the end of this form

Trust Name (max 53 characters – see guidance notes)

What date was the Trust established?

This is the date the Trust Deed was signed or if established by Will or intestacy it is the date of death.

 / /

Has the Trust acquired land or property (bricks and mortar buildings) in the UK since 6 October 2020?

Yes No

Is the Trust registered on the Trust Register of any other countries within the EEA?

The EEA is the European Economic Area that includes all countries within the European Union (EU), Iceland, Lichtenstein and Norway.

Yes No

Which of the Trustees are based in the UK?

1 - All the Trustees are based in the UK (no further information required)

OR

2 - None of the Trustees are based in the UK (answer additional questions below)

OR

3 - There is a mixture of UK and non-UK based Trustees
(answer additional questions below)

If option 2 or 3 is applicable - are any of the Settlers based in the UK?
(If the Settlers are deceased, were they based in the UK at the time of their death?)

Yes No

If option 2 or 3 is applicable - does the Trust have a business relationship in the UK?

(If the Trustees use any UK-based financial services, legal advice or professional advice on an ongoing basis)

Yes No

SETTLOR DETAILS

Was the Trust set up after the Settlor died?

Yes No

Settlor 1

First name

Middle name(s)

Last name

Date of birth

Date of death (if deceased)

UK nationality? Yes No

If no, country of nationality?

UK resident? Yes No

If no, country of residence?

Does this Settlor have mental capacity?
(if they are deceased, please tick 'no')

Yes No

Settlor 2 (if applicable)

First name

Middle name(s)

Last name

Date of birth

Date of death (if deceased)

UK nationality? Yes No

If no, country of nationality?

UK resident? Yes No

If no, country of residence?

Does this Settlor have mental capacity?
(if they are deceased, please tick 'no')

Yes No

LEAD TRUSTEE DETAILS

All Trustees are equally legally responsible for the Trust but you must nominate a 'lead' Trustee to be the main point of contact for HMRC. The Lead Trustee will receive the Trust's reference number and reminders to file tax returns if applicable. Do not enter agent details here unless they are legally a Trustee.

First name

Middle name(s)

Last name

Date of birth

UK nationality? Yes No

If no, country of nationality?

NI number

UK resident? Yes No

If no, country of residence?

Full address, including postcode

Email (optional)

Telephone no.

Does this Trustee have mental capacity?
(if they are deceased, please tick 'no')

Yes No

4 OTHER TRUSTEE DETAILS (do not provide the Lead Trustee details again on this page)

Trustee 1

First name

Middle name(s)

Last name

Date of birth

UK nationality? Yes No

If no, country of nationality?

UK resident? Yes No

If no, country of residence?

Does this Trustee have mental capacity?
(if they are deceased, please tick 'no') Yes No

Trustee 2

First name

Middle name(s)

Last name

Date of birth

UK nationality? Yes No

If no, country of nationality?

UK resident? Yes No

If no, country of residence?

Does this Trustee have mental capacity?
(if they are deceased, please tick 'no') Yes No

Trustee 3

First name

Middle name(s)

Last name

Date of birth

UK nationality? Yes No

If no, country of nationality?

UK resident? Yes No

If no, country of residence?

Does this Trustee have mental capacity?
(if they are deceased, please tick 'no') Yes No

Trustee 4

First name

Middle name(s)

Last name

Date of birth

UK nationality? Yes No

If no, country of nationality?

UK resident? Yes No

If no, country of residence?

Does this Trustee have mental capacity?
(if they are deceased, please tick 'no') Yes No

5 BENEFICIARY DETAILS

Please list all Trust Beneficiaries as detailed in the Trust Deed – this may include classes of Beneficiary and/or named individuals or organisations.

Classes of Beneficiary (e.g. 'Settlor's children and remoter issue' or 'Charities')

Have any members of the above classes of Beneficiary started benefitting from the Trust?

Yes

No

If 'Yes', they must now be treated as a named Beneficiary and their details included below

NAMED BENEFICIARIES

Named Beneficiary 1

First name

Middle name(s)

Last name

Date of birth

UK nationality? Yes No

If no, country of nationality?

UK resident? Yes No

If no, country of residence?

Does this Beneficiary have mental capacity?
(if they are deceased, please tick 'no') Yes No

Named Beneficiary 2

First name

Middle name(s)

Last name

Date of birth

UK nationality? Yes No

If no, country of nationality?

UK resident? Yes No

If no, country of residence?

Does this Beneficiary have mental capacity?
(if they are deceased, please tick 'no') Yes No

Named Beneficiary 3

First name

Middle name(s)

Last name

Date of birth

UK nationality? Yes No

If no, country of nationality?

UK resident? Yes No

If no, country of residence?

Does this Beneficiary have mental capacity?
(if they are deceased, please tick 'no') Yes No

Please copy this page as many times as needed in order to include all Beneficiaries

6 OTHERS ASSOCIATED WITH THE TRUST

Does the Trust own or have a controlling interest in a non-EEA company?

Yes

No

If 'yes' please provide the company details below (see guidance notes)

Does the Trust have a Protector?

(This is an individual or business named in the deed that can affect the way the Trust is managed)

Yes

No

If 'yes' please provide the company details below (see guidance notes)

Are there any other individuals associated with the Trust?

This can be anyone who can affect the way the Trust is managed but does not fit any specific Trust roles, such as the parent of a young Beneficiary

Yes

No

If 'yes' please provide the company details below (see guidance notes)

7 ADDITIONAL NOTES

8 COMPLETE FOR TAXABLE TRUSTS ONLY

Is the Trust governed by UK law?

Yes

No

If no, what country governs the Trust?

Is the general administration of this Trust done in the UK?

Yes

No

If no, in what country is the Trust administered?

Was the Trust established under Scots law?

Yes

No

Has the Trust ever been resident offshore?

Yes

No

If yes, in what country?

What kind of Trust did the Settlor establish?

A Will Trust (set up after the Settlor died)

A trust for the employees of a company

A trust through a Deed of Variation or family agreement

A trust for a building or building with tenants

A trust created during their lifetime to gift or transfer assets

A trust for a building or building with tenants

Was holdover relief claimed on any assets put into this Trust?

Yes

No

Has a vulnerable person election form (VPE1) been submitted for any of the Beneficiaries of this Trust?

Yes

No

Do the Trustees have discretion over how much income the Beneficiaries may get?

Yes

No

If 'no' please provide the percentages each Beneficiary is entitled to.

National Insurance Numbers - for taxable trusts, HMRC requests NI numbers for all named parties. Trust Registration can be completed without these details but if they are known, please list names and NI numbers below:

Please provide details of all assets in the Trust and their current values.

If the assets include shares please provide the share company name, number of shares, class and type of share.

If the assets include property or land please provide address and value of both the full property and the portion held in Trust if it does not own it all.

Description of Asset

Current Value £

Description of Asset	Current Value £

Does the Trust need to declare a liability to Income Tax and/or Capital Gains Tax for any of the tax years since it was established?

(not including any tax years for which a full voluntary disclosure has already been made to HMRC)

Yes

No

If 'yes' please state which tax year(s) e.g. 2018/19

A notice to file a Trust and Estate Tax Return (SA900) will be sent to the Lead Trustee's address for all Tax Years listed

DATA PROTECTION STATEMENT

Solidus IEP Ltd ("**Solidus**") is totally committed to full compliance with the requirements of the General Data Protection Regulations ("**GDPR**") and the Data Protection Act and will follow procedures which aim to ensure that all employees and legal and professional partners, who have access to any personal data held by or on behalf of Solidus, are fully aware of and abide by their duties under GDPR.

Solidus, in respect of its business purpose, needs to collect and use information from Licensees and their referred clients in order to operate and carry out its function. This information is handled and dealt with properly however it is collected, recorded and used and whether it is held on paper or within computer data records.

CONFIRMATION OF INSTRUCTIONS

Lead Trustee authorisation

I hereby instruct Solidus to register our Trust with HM Revenue and Customs ("**HMRC**") as a non-taxable Trust, using the information provided in this form.

I confirm that I have taken all reasonable steps to obtain up to date and accurate information for all the entities given in this registration. I understand that if I knowingly provide false information and I cannot demonstrate that I have taken all reasonable steps, I could be subject to penalties from HMRC.

For the purpose of compliance with the Data Protection Laws, I consent to Solidus holding my personal details, together with those of the other Trustees and Beneficiaries. These details will only be used by Solidus for the purpose of this planning and will never be sold to or shared with third parties for the purpose of marketing.

Print Name	<input type="text"/>
Signature	<input type="text"/>
Date	<input type="text"/>

Adviser's confirmation

As the adviser to the above Trustee, I confirm that I have discussed the purpose and details of the requested Trust registration.

I accept Solidus' Terms of Engagement which are available in the Licensee area of their Website.

Sending this application form via email, with or without signature, also constitutes my agreement to the above terms.

Print Name	<input type="text"/>
Signature	<input type="text"/>
Date	<input type="text"/>

NEXT STAGES

- 1. Solidus will confirm the required instructions and register the Trust with HMRC
- 2. HMRC will send the Lead Trustee a Unique Reference Number ("URN") or Unique Tax Reference ("UTR")
- 3. The HMRC Trust Register must be updated if any of the Settlers, Trustees or Beneficiaries details change. Taxable Trusts will need to make an annual declaration that all their details are up to date
- 4. If the Trust incurs a tax liability then the relevant return will need to be submitted by the Trustees who will need to arrange payment of any tax due

IRISH CENTRAL REGISTER OF BENEFICIAL OWNERSHIP OF TRUSTS (CRBOT)

If your UK Trust also needs to be registered under the Irish trust register legislation, e.g. because it holds a bond provided by an Irish holding company, Solidus can also complete this registration for you for an additional fee (see our published price list), which includes maintaining the register for 24-months (we are not able to offer an 'initial registration only' service for Irish registrations).

The CRBOT requires a significant amount of additional information, all of which is mandatory, in order to complete the registration. We are also required to upload supporting documents to the register.

In addition to the details provided previously in this form, please provide the following:

1. Complete the attached *TAIN Link Notification form* with name of Trust. The Lead Trustee then needs to sign and date it to authorise Solidus as their Agent (Solidus will sign the form as Agent once received, it does not need to be signed by your Advisor)



Agent link form.pdf

2. Complete the below table for ALL Settlers, Trustees and named beneficiaries listed above: (You should copy and paste the table as many times as required)

Name:	
Full address	
Proof of identity	
PPS Number (applicable to Irish residents, no further proof required)	
OR	
National Insurance Number Please attach proof	

(A proof of NINO letter can be downloaded if they have (or if they create) an online personal tax account. Or it can be requested from NIC&EO, HMRC, BX9 1AN Tel: 0300 200 3500)	
OR	
Passport Number Please attach proof - must be in date	
Date they were added to the trust (this will be the date of the trust if they were included from the beginning)	
Date they stopped being part of the trust (if applicable)	
The nature and extent of interest held or control exercised* (this needs to be completed for each role e.g. if they are Trustee and Beneficiary)	

*Guidance on 'the nature and extent of interest held or control exercised'

This needs to be provided for all parties and CRBOT includes it under 'common data quality issues found', stating that often descriptions are ambiguous and not enough detail is provided.

Below we have given some examples but you need to ensure you accurately describe the role the individual plays in the trust and what powers they have. Our fee DOES NOT include reviewing the trust deed to establish these details.

Examples:

- One of a number of potential beneficiaries, can only benefit from income or capital at the Trustees' discretion
- Sole Beneficiary, absolutely entitled to income and capital from the trust
- One of four Trustees who must act unanimously, complete discretion to invest the trust fund, distribute all or some of the income and/or capital as gifts or loans to any of the beneficiaries at any time, powers to receive additional property, buy or sell assets
- Trustee holding trust property for minor beneficiary until they reach age 18
- Joint Settlor of a discretionary trust, power to appoint or remove trustees, power to add beneficiaries

Please return this application to:

By post:

Solidus IEP Ltd, Premier House,
1-5 Argyle Way, Stevenage,
SG1 2AD

By email:

applications@solidustrusts.co.uk



TRUST REGISTRATION APPLICATION

For full guidance on Trust Registration requirements please see our dedicated website trustregistration.co.uk

BEFORE SUBMITTING THIS APPLICATION

Please ensure that you have referred to the government guidance regarding which Trusts do and do not require registration under the new anti-money laundering regulations. Solidus will register all Trusts that we receive instructions for.

GUIDANCE NOTES FOR COMPLETING THE FORM

Mental Capacity

For all individuals that you provide details of on this form you must confirm whether those individuals have mental capacity. This is because if they do not have capacity then there are different rules about what information HMRC can release about them in the event of a qualifying enquiry into the Trust Register.

An individual does not have mental capacity if they cannot understand information and make decisions about the Trust due to e.g. mental illness, learning disability, dementia or a related condition, being unable to communicate.

In a case of a Settlor that has died since the Trust was created, please confirm if they had mental capacity at the time of their death.

Definition of Residence

The residence of an **individual** is usually the country where the Settlor lives and works most of the time during the tax year.

The residence of a **business** is usually where the business is registered (incorporated). The business has UK residency if it is registered with Companies House.

1 Trust Details

Trust name – HMRC's Trust Register restricts the Trust name to 53 characters. If the Trust name on your Trust deed is longer than 53 characters this will need to be reduced. It will not cause any issues if the Trust name on the Register is different from the name on the Trust Deed, although you should try and be consistent when referring to the Trust in accounts, Trustee meeting minutes and if the Trust owns assets e.g. bank account, property etc.

2 Settlers Details

For Settlers that are an **individual** please provide their name, their date of birth, date of death (if the Trust was created after the Settlor died), country of nationality and country of residence (last known country of residence if the Trust was created after the Settlor died).

If the Settlor is a **business**, please provide the name of the business and their country of residence.

3 Lead Trustee

All Trustees are equally legally responsible for the Trust but you must nominate one 'Lead' Trustee to be the main point of contact for HMRC. The Lead Trustee will receive the Trust's reference number and reminders to file a tax return if applicable. The Lead Trustee is responsible for keeping the Trust's details up to date on the Register. The Lead Trustee cannot be an agent, unless they are legally a Trustee.

For **individuals**, make sure you provide their name, date of birth and National Insurance number correctly, as these details will be verified by HMRC against their records. You will also need to provide their country of nationality, country of residence, address, telephone number and email address (email address is optional).

If the Lead Trustee does not have a National Insurance number, please provide their passport or ID card details and address.

If the Lead Trustee is a **business**, please provide their business name, Unique Taxpayer Reference (if they are a UK registered business), registered address, country of residence, email address and phone number.

4 Other Trustees

For all other Trustees that are **individuals**, please provide their name, date of birth, country of residence and country of nationality.

If the other Trustee is a business please provide their business name and country of residence.

5 Beneficiaries

Please list all Trust Beneficiaries as detailed in the Trust Deed – this may include classes of Beneficiary and/or named individuals or organisations.

Note that if anyone within a class of Beneficiaries is benefitting from the Trust then you need to list them as a named individual.

Class of Beneficiaries - please give a short description of the class of Beneficiaries e.g. 'the Settlor's children and remoter issue' or 'charities'.

Named Beneficiaries – for **individuals** please provide their name, date of birth, country of nationality and country of residence. For **organisations e.g. a charity, Trust or company** - please provide their name and country of residence.

6 Protectors and Other Individuals Acting for the Trust

Company ownership or controlling interest Non-European Economic Area (EEA) company - if the Trust has ownership or a controlling interest in a non-EEA company, please provide the name of the company, the address of the company, which country's laws govern the company and the start date of the Trust's ownership or controlling interest in the company.

Protectors – A Protector is an individual or business named in the deed that can affect the way the Trust is managed. If the Trust has a Protector who is an **individual** please provide their name, date of birth, country of nationality and country of residence. If they are a **business** please provide the name of the business and their country of residence.

Other individuals – if there are any other individuals who are involved in the Trust, like parents of a young beneficiary or other family members, friends or third parties, please provide their name, date of birth, country of nationality and country of residence.

7 Complete this section for Taxable Trusts only

If a Trust is being registered as a taxable Trust, HMRC require additional information about which country's laws govern the Trust and where the Trust's general administration is done.

Type of Trust – was it a Trust set up when the Settlor died (i.e. a Will Trust), or established by Deed of Variation, or a Trust for a lifetime gift (note that a Trust set up with £10 would be a lifetime gift). If a lifetime gift was made into the Trust, was CGT Holdover Relief claimed?

If a Trust is Discretionary then Trustees have total discretion over how much income they can pay to any Beneficiary. If it is e.g. a Life Interest Trust then there is no discretion, 100% of the income has to be paid to the life tenant. Or it might need to be split 50% to each of two Beneficiaries etc.

National Insurance Numbers – an NI number always needs to be provided for the Lead Trustee. For taxable trusts, HMRC also requests NI numbers for all other named parties (Settlors, Trustees, named Beneficiaries) if they are known.