HM Revenue & Customs

Registering a Trust.

The following instructions are for:

- Trustees registering a trust

These instructions specially describe how a trustee should create a Government Gateway and register a trust.

1. Open search engine for example Google or similar

2. Type 'register a trust as a trustee'

3. Click on the link 'Register a trust as a trustee – GOV.UK'

4. Please read the information on the page.

5. Scroll down the page and click the green button 'Register now'

6. This will lead you to the Government Gateway page (see picture below). You will see under the 2 boxes 'create sign in details' – please click this link. This needs to be a **new Government Gateway not connected with anything else you use GOV.UK for**, i.e. PAYE. (Note: You will need a new Government Gateway for each trust)

7. Follow the instructions, using an email address and password to set up the account, remembering to keep a note of the email and password used, and keep pressing continue after each step.

8. You will receive a code on this email address. Make a note of this code, and enter it when prompted.

9. You will be asked for your full name, and your middle name is optional.

10. You will then be asked to create a password

Create a password

Your password needs to be 10 or more characters. To help you create a long and strong password, the National Cyber Security Centre recommends using three random words.

You can use a mix of letters, numbers or symbols in these three words.

Password

Confirm your password

Continue

11. You will then receive your Government Gateway user ID. Please keep a note of this.

GOV.UK

Your Government Gateway user ID is:

We have sent it to

You will need your user ID and your password each time you sign in to Government Gateway.

Continue

12. You will be asked what account type you want: Ensure you click the option 'organisation'

Choose the type of account you need

○ Individual
Includes personal tax account, tax credits, Self Assessment and Child Benefit

● Organisation
Includes limited companies, partnerships, charities, trusts and estates

○ Agent
Includes accountants acting on behalf of clients, payroll bureau and bookkeepers

Continue

13. Set up additional security following the instructions. Ensure you copy the access code correctly.

14. You will then be asked questions about the trust. Please answer as appropriate to your trust (also see steps 10 – 12 on the attached "Claim a trust/authorising an agent")

15. It will ask if you already have a reference number, if you do, enter it now. If not, you can say no.

16. You will then be asked questions about the trust. Answer these to the best of your knowledge, as any details can be updated later.

17. Once everything has been completed press submit.

18. This will give you an 'acknowledgment ref' which will take the format XKTRN0000. Keep a note of this.

19. If you are registering a NON-TAXABLE trust you will be prompted to log out and log back in - you should then receive your URN for this trust. If you're registering a TAXABLE trust you will receive a UTR in the post within 15 working days.

20. If for any reason you do not receive the URN or UTR as above: You can call or write to us using the Declaration ref (format similar to: XKTRN0000) and we can match the URN or UTR using this reference number.

Note for agents: The above instructions are for a trustee registering. If you are an agent you can follow the steps above, but you will not need a Government Gateway for each trust, as these can all be registered using your agent services account. You will not receive a URN or UTR, as these will be issued directly to the lead trustee's address.

To note:

1. If you receive the error message: 'The information you have entered does not match our records'
   This means some of the answers to the questions are incorrect – Please call our helpline (0300 123 1072).

2. If you are asked for 2/3 forms of ID, this shouldn't happen, as you have created an individual account rather than organisation. Please create a new Government Gateway account ensuring that you choose 'organisation' when given the option.

3. If you receive a message saying that there is a Government Gateway already for this UTR – then you already have a Government Gateway account for this trust. Please call the Online Service Helpdesk (OSH) Helpline on 0300 200 3600 – they can cancel any Government Gateway already on the account or resend your Government gateway details so that you can proceed.

**If when you click 'register now' and you are automatically logged into an existing Government Gateway, you should be able to log out and come back to the input screen. If not, in the top right-hand corner of the webpage next to the search bar, you should see 3 small dots if you click these and you should see the option to 'open private/incognito window'. This will open a new separate window and should allow you to continue.

If you make a mistake involving the name or start date, please write to us, giving us the reason why or how it was entered incorrectly and what it should be changed to, remembering to include the URN or UTR.