Closing a Trust

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?

Select 'Close the trust and declare'.

14. You will be asked if you know the date that the last asset in the trust was shared out – select 'yes' or 'no'.

15. You will be prompted with the following screens:

< Back

Do you need to update details about the trust before closing the trust?

Tell us if you need to update the details of the trust.

◯ Yes   ◯ No

Continue

If you select 'yes' then you will be prompted with options to update.

16. Once all options are updated, you will be presented with the declaration screen.

< Back

Declaration

Your first name

Your middle names (optional)

Your last name

I confirm that the information given is true and complete to the best of my knowledge and belief before closing this trust. I understand that if I knowingly provide false information and cannot demonstrate that I have taken all reasonable steps, I could be subject to penalties.

Confirm and send

Declaration received

Your reference is:

Print or save a declared copy of the trust's registration

What happens next

Keep a note of your reference in case you need to contact HMRC. If there is a problem with the declaration, we will contact the lead trustee.

Your request to close this trust will be processed and access to its online register will now be removed.

If this has been done in error, please contact HMRC to reopen the records. HMRC will contact you if a tax return is required or for any further information.