


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?

 **Register and Maintain a Trust** [Sign out](#)

English | [Cymraeg](#)

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What do you want to do next?

- Make changes to the trust and declare**
Add or remove beneficiaries, protectors, settlors, trustees and any other individuals, and make changes to their details and declare the changes to HMRC.
- Close the trust and declare**
Tell us the end date for the trust, and make any changes to the trust details before declaring the changes to HMRC.
- Tell HMRC if the trust needs to pay tax**
Tell HMRC if the trust needs to pay tax or submit tax returns.
- Get evidence of the trust's registration**
Create a digitally signed PDF, which shows the people and

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:

English

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Before you continue

Before you close the trust, you need to provide the most up to date information about the trust to HMRC.

You need to tell us if you need to add, remove, or change the details of any of the following:

- beneficiaries
- protectors
- settlors
- trustees
- other individuals

At this point HMRC will only ask you which details you need to update.

Once you have told HMRC which details you need to update, you will then be asked to provide those details.

[Continue](#)

[Is this page not working properly? \(opens in new tab\)](#)

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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.

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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.