NENELEGAL

How To Register

PROPERTY PROTECTION TRUST



Put three dates in the diary

TRUST STARTS

24 November 2026

Pat dies. Her Will puts her share of the house into trust.

TWO YEARS LATER

24 November 2028

The trust still exists. The 90-day registration window begins.

REGISTER BY

22 February 2029

This is 90 days after the second anniversary of Pat's death.

This timeline applies to Pat's example

All the trust assets came from Pat's estate. The estate is settled within two years and the trust owes no UK tax. An earlier tax liability can mean an earlier deadline.

Start at GOV.UK

HMRC form / Illustrated example

Register a trust

Before you start registering a trust

What you'll need to register a trust

Register now

YOUR NEXT ACTION

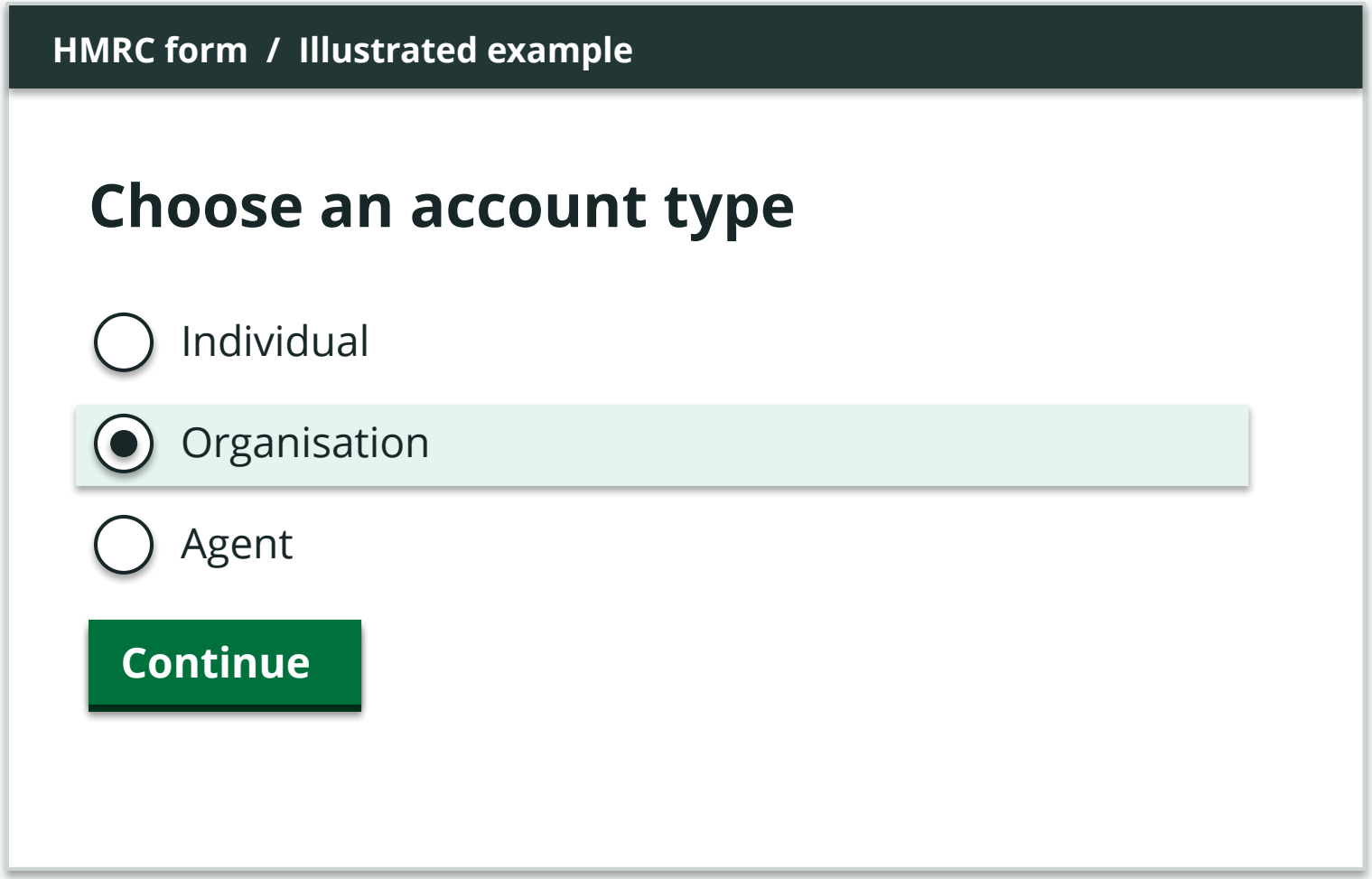
Find the green button

Open the official registration page. Scroll to the part where you can start the online form.

Already registered? Use the existing trust record.

Set up the trust’s sign-in

HMRC form / Illustrated example



YOUR NEXT ACTION

Choose Organisation

On your first visit, select Create sign in details. Confirm your email, create a password and follow the security prompts.

Each trust needs its own Government Gateway user ID.

Answer the opening questions

HMRC form / Illustrated example

Opening questions

Already registered?	**No**
Existing tax reference (UTR)?	**No**
Express trust?	**Yes**
UK tax this year / previous four?	**No / No**

YOUR NEXT ACTION

Check each answer

These questions appear in sequence. The answers shown belong to Pat's trust. Check your own records for this year and the previous four tax years.

> **Express trust means someone deliberately set it up.**

Use the list of sections

HMRC form / Illustrated example

Registration progress

Trust details	Not started
Settlors	Not started
Trustees	Not started
Beneficiaries	Not started

YOUR NEXT ACTION

Open Trust details first

Select a section to fill it in. After saving, return to this list and open the next one.

The status beside each section shows what is left to do.

Enter the trust name and start date

HMRC form / Illustrated example

When was the trust created?

Day	Month	Year
24	11	2026

Save and continue

YOUR NEXT ACTION

Enter the date Pat died

Use the name that identifies the trust in the Will. For Pat's specific gift of her house share, the trust began on her death.

> **Enter 24 / 11 / 2026, even if filling in the form in 2028.**

Add the person who made the Will

HMRC form / Illustrated example

Settlors

Trust created on death?	**Yes**
Settlor	**Pat Taylor**
Date of death	**24 November 2026**

Save and continue

YOUR NEXT ACTION

Enter Pat’s details

The settlor is the person whose property went into the trust. For this Will trust, that is Pat.

> **Use the death certificate for the date of death.**

Add the lead trustee and other trustees

HMRC form / Illustrated example

Trustees

(•) Lead trustee

( ) Trustee

Lead trustee in this example	**Maya Taylor**
Other trustee to add	**Lee Taylor**

YOUR NEXT ACTION

Add Maya, then Lee

Maya is the lead trustee and HMRC's main contact. Add Lee as another trustee. Both look after the trust.

Use the trustees who are currently acting.

Add everyone who benefits

HMRC form / Illustrated example

Beneficiaries

Named individual	**Lee Taylor**
Named individual	**Maya Taylor**

Add a class if the Will includes one

Save and continue

YOUR NEXT ACTION

Add Lee and Maya

Lee can live in the home now. Maya is due to receive Pat's share later. Both belong in this section.

Maya appears under Trustees and Beneficiaries.

Complete the additional sections

HMRC form / Illustrated example

Additional sections

Company ownership / control	**None**
Protectors	**None**
Other people with control	**None**

Save and continue

YOUR NEXT ACTION

Open each section shown

Check the Will and any trust papers. Pat's example has no company holding, separate protector or other person with control.

> **A protector is a person given powers to oversee the trustees.**

Check the answers you entered

HMRC form / Illustrated example

Check trust details

Trust name	**Pat Taylor Will Trust**	Change
Date created	**24 November 2026**	Change

Save and continue

YOUR NEXT ACTION

Read it back against the Will

Use Change to correct an answer. Check each section's summary, including names, roles and dates.

> **The trust start date should still say 24 November 2026.**

Declare and send

HMRC form / Illustrated example

Declaration

Full name

Maya Taylor

Confirm and send

YOUR NEXT ACTION

Submit the form

From the completed progress page, select Continue to declaration. Read the statement and enter your full name.

Confirm and send submits the registration.

Get the reference and proof

HMRC form / Illustrated example

What do you want to do next?

- ○ Make changes to the trust
- ◉ Get evidence of the trust's registration

Continue

YOUR NEXT ACTION

Download the proof

For this non-taxable trust, sign out and back in to see its Unique Reference Number. Open the evidence option to download the PDF.

> **A bank or solicitor asking for proof needs the PDF.**