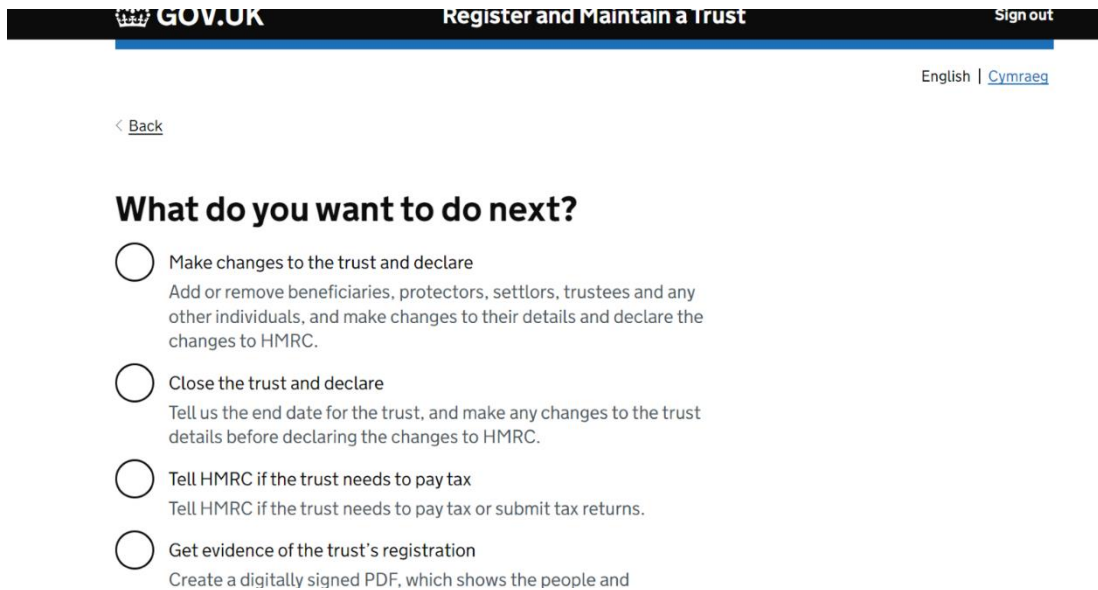


### **Closing a Trust**

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 then see an information page asking some security questions about the trust – these will be about information added at the time of registration (or potentially from any previous changes).
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 receive a prompt to say you have successfully claimed the trust – 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 [trustinquiries@hmrc.gov.uk](mailto:trustinquiries@hmrc.gov.uk).
11. You will receive a prompt screen about maintaining a trust – click 'start maintaining this trust'.
12. The first question will be 'Do you want this to be the trust's last declaration,' you click the answer yes or no. Select your answer and then 'continue'.

13. You will be asked what you want to do next?



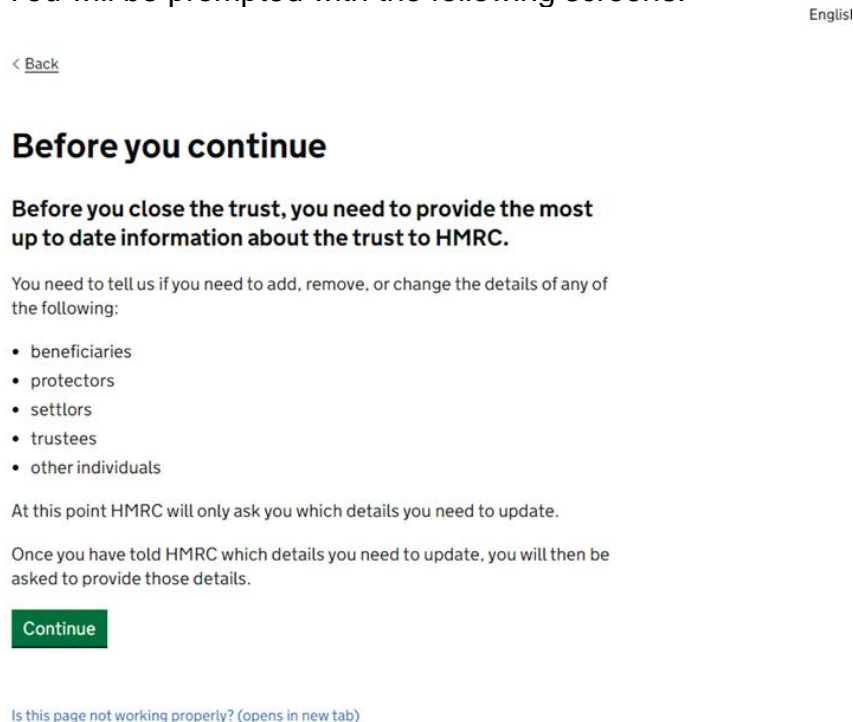
The screenshot shows the 'What do you want to do next?' screen. At the top, there is a black navigation bar with the GOV.UK logo, the text 'Register and Maintain a Trust', and a 'Sign out' link. Below the bar, there is a language selector showing 'English' and a link to 'Cymraeg'. A '< Back' link is visible on the left. The main heading is 'What do you want to do next?'. There are four radio button options:

- 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:



The screenshot shows the 'Before you continue' screen. At the top right, there is a language selector showing 'English'. A '< Back' link is visible on the left. The main heading is 'Before you continue'. Below the heading, there is a bold statement: 'Before you close the trust, you need to provide the most up to date information about the trust to HMRC.' This is followed by a paragraph: 'You need to tell us if you need to add, remove, or change the details of any of the following:'. Below this is a bulleted list:

- beneficiaries
- protectors
- settlors
- trustees
- other individuals

Below the list, there is a paragraph: 'At this point HMRC will only ask you which details you need to update.' This is followed by another paragraph: 'Once you have told HMRC which details you need to update, you will then be asked to provide those details.' At the bottom left, there is a green 'Continue' button. At the bottom of the page, there is a link: 'Is this page not working properly? (opens in new tab)'.

[< 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.