



HM Revenue & Customs

Trusts & Estates Agents Advisory Group TEAAG - Meeting summary 10th September 2025 - 10:30 to 12:30	
Chair	HMRC – Senior Operational Lead for IHT & Trusts & Specialist Taxes
Summary notes	HMRC

Topic	Summary
General policy updates	<p>HMRC provided an update on APR/BPR, Pensions into IHT.</p> <p>APR/BPR</p> <ul style="list-style-type: none">• Draft legislation and government responses on APR/BPR reforms and pensions have been published. <p>Pensions into IHT</p> <ul style="list-style-type: none">• Negative feedback was received on making pension scheme administrators liable for IHT reporting and payment. Ministers have revised the proposal, and liability will fall to personal representatives. Workshops are being held on key areas of the new design. <p>TRS</p> <ul style="list-style-type: none">• HMRC aims to make the Trust Registration Service (TRS) more proportionate to the risks and types of trusts involved. The statutory instrument is expected to be laid in early 2026. <p>Offshore trusts</p> <ul style="list-style-type: none">• Include properties that were acquired before 6th October 2020 as a trigger for registration and must still hold the properties at the date the SI comes into force.• Include all relevant offshore trusts in data sharing.• If the trust still owns the property when the SI comes into effect, they will be brought into scope and be a part of the data sharing procedure.

	<p>Estates / trusts</p> <p>The following trusts will now be included in the 2-year exclusion and will include the following:</p> <ul style="list-style-type: none"> • Co-ownership property trusts • Deeds of variation (created for a will) • Co-ownership property trusts and trusts created under s34 Trustee Act 1925 that have become registerable as a result of the death of a trustee. <p>Scottish Survivorship Destination trusts</p> <ul style="list-style-type: none"> • These will now be treated the same as a trust would be treated under English and Welsh law. <p>A de minimis for trusts</p> <p>The following criteria will come into effect:</p> <ul style="list-style-type: none"> • are not liable for relevant UK taxes, • do not own or have an interest, (whole or in part), in UK land or property, • do not exceed £10,000 in the value of accumulated assets held, • do not have more than £5,000 in income per annum, and • do not have more than £2,000 of “appreciable” non-financial assets (art, jewellery, antiques etc). • <p>Stamp Duty Reserve Tax</p> <ul style="list-style-type: none"> • This will no longer trigger Trust registration.
<p>Inheritance Tax</p> <p>Performance, call classification and change update</p>	<p>HMRC have increased the resource deployed to IHT work by 50% through recruitment. This has ensured that Service levels in relation to the processing of IHT400's and telephony continue to be exceeded, whilst reducing work on hand in relation to repayments, amendments and clearance requests where we have been operating outside of service levels.</p> <p>We expect to recover all work areas so that we are consistently operating within service levels by the end of Q3.</p> <p>The majority of IHT400's are processed within 15 working days and HMRC are issuing most Unique codes by email where we have the authority to do so</p>
<p>HMCTS</p> <p>Probate Performance and Change update</p>	<p>HMCTS is in a stable position, despite higher-than-expected volumes, receipts are consistently matched and maintained.</p>

	<p>Telephony performance is under review, with steps taken to improve contact and performance against service levels.</p> <p>Surgery appointments are available to assist with cases of complexity or delay. The email to arrange a surgery appointment is NSfamilybmt@justice.gov.uk.</p> <p>Amendments have been made to the IT system to include allowing acceptance of Scottish practitioner addresses.</p> <p>Digital expansion of intestacy is underway, with delivery planned this financial year.</p> <p>New screens removing IHT400/421 go live end of September.</p> <p>A digital refund process for case workers is being introduced to reduce processing time.</p>
Trusts Performance and call classification	<p>HMRC provided an operational update.</p> <p>HMRC have met service levels in relation to telephony despite receiving higher call volumes than forecast.</p> <p>Receipts for trust correspondence have also been higher than forecast. This has meant that at time we have struggled to consistently meet service levels in relation to responding to that correspondence. Increasing resource deployed to trust work through recruitment has helped ensure that for the last quarter service levels have been met and work on hand reduced.</p> <p>A high number of SA900 returns are missing entries in box 9B.1 which causes manual intervention and delays. On many submissions this box is being left blank. But where an entry is appropriate for this question the system requires an entry even if that is zero.</p> <p>Please fully complete 9B.1 on the SA900 if appropriate to reduce manual intervention.</p>
Periods of Administration	<p>HMRC provided a brief update on the POA performance and operational changes.</p> <ul style="list-style-type: none"> • The majority of the work we receive is being handled within expected service levels of responding within 15 working days, HMRC are working to a plan to clear the older on hand post items. • HMRC ask members to continue to self-serve where possible and to not progress chase post until the post reaches 12 weeks. • The dedicated Period of Administration telephony line is meeting its SLA, with 85% of calls being answered.

	<ul style="list-style-type: none"> • Main Bereavement Telephony line –continues to exceed the 85% SLA of calls answered on the line. Our busiest wait times: <ul style="list-style-type: none"> o Mondays o During the week between 10am and 2pm. o Wait time could be between 15-25 minutes, occasionally more at our busiest times. • A new webchat channel has been launched. HMRC are monitoring the effectiveness of this service over the next 6 months. <p>Change update:</p> <ul style="list-style-type: none"> • Testing on reassurance SMS to customers is underway, confirming we have received the notification of a death through Tell Us Once. If successful, HMRC will look to expand into other bereavement areas where possible. • HMRC are continuing to explore the feasibility of creating a digital form for representatives to use.
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