

'Digitally excluded' trustees - TRS update

Synopsis: HMRC has updated their guidance on what happens if a trustee is 'digitally excluded'.

Date published: 20.02.2023

Following an update to HMRC's Trust Registration Service (TRS) Manual on 31 January 2023, guidance on how to register if trustees are unable to use the online service has changed.

The term for such a person is "digitally excluded". A digitally excluded trustee is where it is not practical for the trustee to engage with HMRC's online digital service due to age, disability, remoteness of location, religion or other valid reason. Trustees will need to explain how these reasons apply to their own circumstances.

Moving forward, trustees unable to use the online TRS due to being digitally excluded, may apply to register using a paper form. This is done by contacting HMRC via telephone or post. Contact information can be found [here](#).

Comment

HMRC has changed their guidance to help accommodate "digitally excluded" trustees.

Previous guidance allowed other trustees to register the trust on the lead trustee's behalf or appoint an agent to complete registration. However, this posed additional problems as the agent is appointed digitally and a "digital handshake" is required before the agent can access the TRS record to update it.

It is welcoming that HMRC is aware of the issues of the previous guidance and improving processes for "digitally excluded" trustees.

020 7183 3931
www.riskassured.co.uk