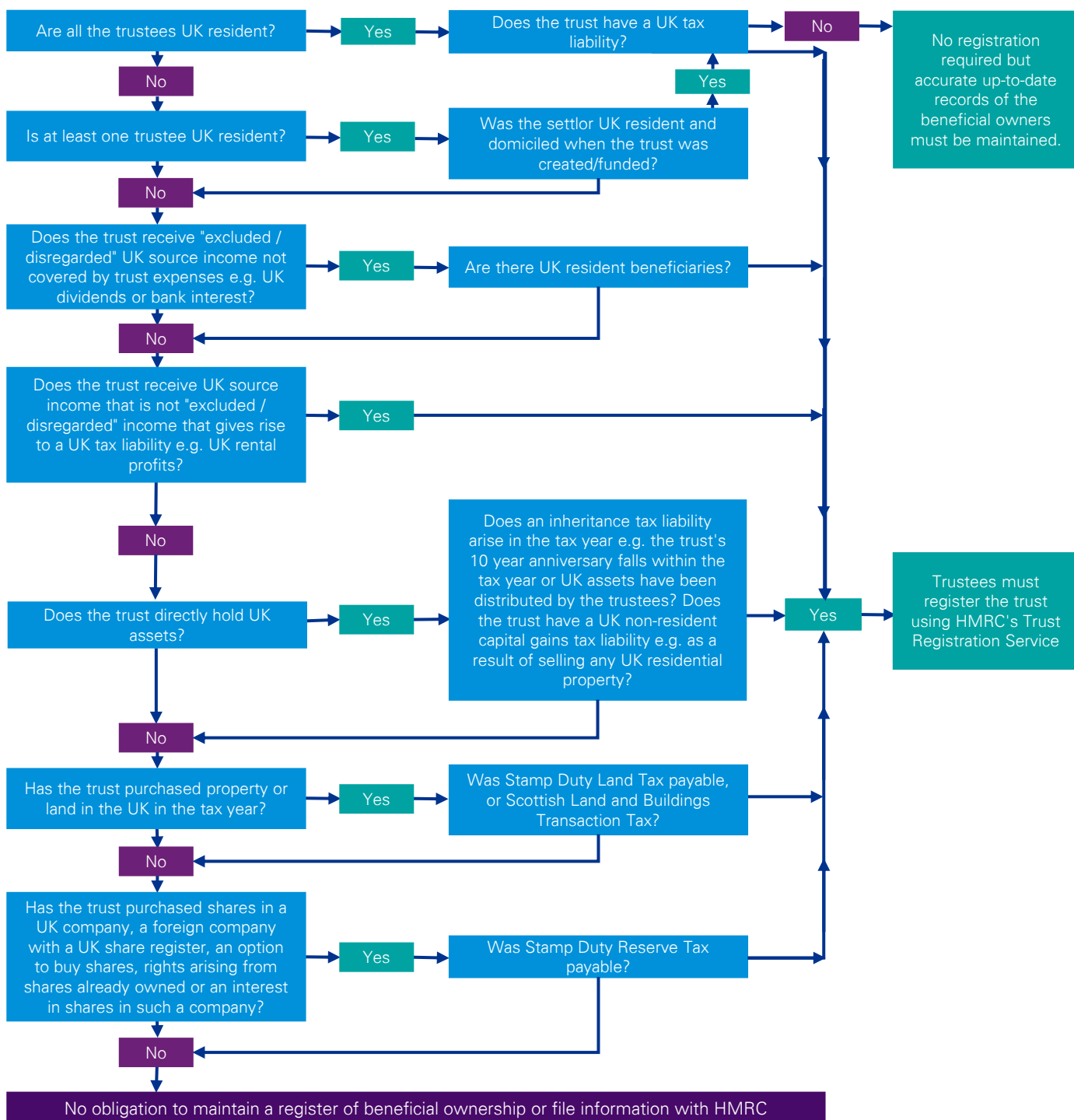


Which trusts have to register using HMRC's Trust Registration Service?

January 2018



Registration deadlines

2016/17	Tax payable	Does the trust have a UK tax reference?	Registration deadline
	Income tax and CGT	No	5 January 2018
		Yes	31 January 2018
	IHT, SDLT and SDRT	No	31 January 2018
		Yes	31 January 2018
Later years	Tax payable	Does the trust have a UK tax reference?	Registration deadline
	Income tax and CGT	No	5 October following the end of the tax year
		Yes	31 January following the end of the tax year
	IHT, SDLT and SDRT	No	31 January following the end of the tax year
		Yes	31 January following the end of the tax year

Please note that the above is for guidance only and does not cover all situations and as such cannot be relied upon. Formal tax advice should be obtained if you are in any doubt as to whether a trust should register using HMRC's Trust Registration Service.



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