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| **Tony McCartney** |

 | 17:07 (9 minutes ago) |  |  |
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| to me |

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Hi Emily

Since there is an SDLT liability, my understanding is that the trust will have to register with the Trustee Registration Service (occupational pension schemes are normally exempt, but there is an overriding requirement to register should the trust become liable for any form of UK tax, which would include SDLT). The trustees have 90 days to register from the date the tax liability is incurred, and, from how it looks, it has to be the trustees themselves that need to register (ie, it doesn't appear as if we can do it on their behalf) - there is a facility for an agent to do it on their behalf, but from what I can ascertain, this is limited to tax (PAYE, self assessment, corporation tax and/or VAT) agents, not scheme administrators.

<https://www.gov.uk/guidance/register-a-trust-as-a-trustee>

We'll need to have a conversation with Gavin as to the best approach for these types of cases (this would appear to be relevant any time a scheme purchases a property and a stamp duty liability is incurred). Isn't an immediate issue for this case and it doesn't stop you from proceeding with the payment, but it is something we'll need to sort before Christmas.

Cheers,

Tony