

# WILL MANAGEMENT SERVICES

12 Hammet Street, Taunton TA1 1RZ

T. 01823 336265

E. [info@willmanagementservices.co.uk](mailto:info@willmanagementservices.co.uk)

W. [www.willmanagement.co.uk](http://www.willmanagement.co.uk)



## WMS Newsletter

Spring 2023

### In this Issue

#### Digitalising LPAs HMRC Trust Registration Service (TRS) Informing the OPG of a death...

##### Digitalising LPAs...

You may have heard by now about the talk to digitalise Lasting Powers of Attorney (LPAs).

On the 9<sup>th</sup> of December 2022, the Bill received its second reading in the House of Commons.

This Bill plans to modernise the process by allowing LPAs to be made online which would also assist the Office of the Public Guardian (OPG) in clearing the backlog in the paperwork that they have been having for some time. There will still be an opportunity to complete the document by hand for those that do not or cannot use the Internet.



Figures state that it is currently taking up to 20 weeks on average to process an LPA application, although many would argue the time is longer.

It is proposed there will be safeguards to protect the donor in that:-

- Only the donor will now be able to register the LPA rather than extending this to the attorneys.
- There will be new ID requirements that will need to be met for an application to be accepted.
- The OPG will be required to notify all parties when a request to register an LPA is made.
- Widen the group of people who can object to the LPA so that it extends to not just those named in the LPA.
- Provide for new forms of evidence of the LPA to be created and accepted.

Whilst this is proposed to make the process more seamless and manageable, it seems there are more administrative tasks that will need to be undertaken by the OPG. Therefore we would ask whether this is in fact likely to create further delays given that paper forms will still be accepted.

The biggest issue is the concern that the Bill fails to address the needs for LPA certification to expressly state or include consideration of the donor's capacity which is the most important safeguard, and one that was raised by the Law Society.

An LPA is an incredibly important document, and if you wish to put LPA's in place, please just give us a call.

If you have any questions about your Will or need help with planning your estate...

We are always happy to provide you with expert advice and guidance suited to your needs and circumstances.

## **HMRC Trust Registration Service (TRS)**

The Trust Registration Service is a new service that provides a single online route for trusts and complex estates to comply with their registration obligations.

Trustees of UK trusts are required to register the trust with HMRC. All trusts and not just those with a tax liability need to be registered. The legal responsibility for registration for trusts lies with the trustees.

All existing trusts must be registered with HMRC through the TRS by 1<sup>st</sup> September 2022.

Any trusts created after 1<sup>st</sup> September 2022 must be registered within 90 days. Trustees will be able to register their trusts using a secure online service at [www.gov.uk/guidance/manage-your-trusts-registration-service](https://www.gov.uk/guidance/manage-your-trusts-registration-service).

It is the responsibility of the trustees to ensure that the information on the register is kept accurate and up to date. Trustees will have 90 days from the date they become aware of any changes to ensure the register is updated.

If your trustees need help with the registration of your trust, then please contact us and we will assist them in complying with HMRC requirements. The trustees will still be responsible for all other aspects of the trust, such as making any distribution decisions using their discretionary powers, but safe in the knowledge that the requirements of the TRS are being managed for them.

For further information please contact us using the details below.



## **Informing the OPG of a death...**

A welcomed change from the Office of the Public Guardian (OPG) was announced recently and now simplifies the process of informing them of a death.

Previously, the duty to notify the OPG if the donor, attorney, replacement attorney, deputy appointed by the Court of Protection, High Court-appointed guardian or missing person had passed away would be done in writing by quoting the case reference number, full name, last known address and DOB. A certified copy of the death certificate would also need to be sent to the OPG as proof.

### **What's the change?**

The OPG can now verify deaths by using the Post Office (HMPO) Life Event Verification system. This means there is no longer a requirement for the death certificate to be sent to the OPG unless specifically requested by them.

The OPG still need to be notified of the death and this can be done by telephone, email or letter. The original Lasting Power of Attorney (LPA) or Enduring Power of Attorney (EPA) would also need to be returned so that it can be cancelled or updated accordingly.

Once the OPG receive this notification along with the returned document, they will use the Post Office (HMPO) Life Event Verification system to verify the death and then write to acknowledge this.