



# GUIDANCE NOTE 26

## Trusts

Updated January 2022

### The Registered Trust Act 1999 came into effect on the 1st January 2000

The Act makes a provision for the registering of a trust deed where such registration is required by the deed and for the keeping of an index of the names of such trusts.

Where so required by the deed of trust by which a trust is established, the trustee, or trustees, as the case may be, of that trust shall deliver to the Registrar for recording the deed of trust.

### Registration

Documents to be delivered to the Registrar: -

- Form of Short Particulars of a trust to be Registered in Gibraltar;
- Deed of Trust;
- The prescribed fee of £100.00.

The Registrar shall enter in an index the specified particulars of each trust deed delivered to him for registration, i.e., the following information: -

The name of the trust;  
The date of its creation;  
The amount of the initial settlement;  
The date of its registration;  
The name(s) of the trustee(s); and  
The address for service in Gibraltar

The Registrar shall issue a certificate of registration, endorse the trust deed with the record of the date of registration and shall return the deed, which shall not form a part of the record kept at the Registry.

### Any changes to the specified particulars

Where a change occurs in any of the above specified particulars the trustees for the time being shall deliver to the Registrar within 21 days after the date on which the change is made the following: -

- Form of change to the Particulars in respect of a registered trust
- The instrument by which the change was created or is evidenced
- The prescribed fee (£100.00 Change of name) (£15.00 Change in Particulars)

The Registrar shall issue a certificate stating the change in the specified particulars endorse and return the document evidencing the change.

## Inspection, production and evidence of documents kept by the Registrar

Any person may on payment of the prescribed fee inspect the index kept by the Registrar.

### Forms

- Form of Short Particulars of a Trust to be Registered in Gibraltar
- Form of change to the Particulars in respect of a registered Trust
- Form of change of Name of a registered Trust

### Payment Method

Please refer to Guidance Note 36 for payment methods accepted by Companies House Gibraltar.

### Guidance Only

These notes are intended for general guidance only. Companies House Gibraltar does not assume legal responsibility for the accuracy of any particular statement. In the case of a specific problem, we recommend that you seek professional advice.

### Registry Contact Details

Companies House Gibraltar

1<sup>st</sup> Floor The Arcade

30-38 Main Street

PO Box 848

Gibraltar

Tel: +350 200 78193

Fax: +350 200 44436

[mail@companieshouse.gi](mailto:mail@companieshouse.gi)

[www.companieshouse.gi](http://www.companieshouse.gi)