HM Revenue & Customs

Trusts & Estates Agents Advisory Group **TEAAG - Meeting summary** **3rd June 2026 - 10:30 to 12:30**	
Chair	**HMRC – Senior Operational Lead for IHT & Trusts & Specialist Taxes**
Summary notes	**HMRC**

Topic	Summary
General policy updates	IHT pensions reform: • Technical note published (11 May 2026) providing further information on administration of changes and how the legislation will operate. • Covers valuation of pension assets, reporting, and payment processes. • Technical note: Inheritance Tax on pensions - GOV.UK Draft information-sharing regulations: • Open for technical consultation until 11 June 2026. • Provides detail on how pensions providers share information with personal representatives and HMRC. • Inheritance tax on pensions — information sharing regulations - GOV.UK APR/BPR reforms: • Now effective for deaths on or after 6 April 2026. Trust Registration Service (TRS): • GOV.UK content undergoing a full redesign to support user journeys and clarity. Money Laundering Regulations (MLR) changes: • Statutory Instrument (SI) expected to come into force June 30th 2026 and no revisions are likely. • There will a general exemption for the registration of trusts:

	○ De minimis based and applies to existing registered trusts • Scottish Survivorship destination trusts will be exempt • Property co-ownership trusts, S34 property trusts and deeds of variation will now have a 2-year exemption from registration. • Non-UK trusts that acquired UK land before 6 October 2020 must register on TRS by 1 September 2027 (and still hold that property on 30th June 2026). Registration is not yet available while IT changes are made; further guidance will be issued in due course.
Excepted Estates Upstream	**Project Purpose:** This project plans an educational communication approach focusing on improving accuracy at submission stage for errors in claiming nil rate band allowances. **Planned actions:** An initial 250 letters to be issued to agents highlighting common pitfalls. The education communication will eventually be issued to 2000 agents.
Inheritance Tax Performance, call classification and change update	HMRC is processing most of the correspondence within 15 working days and is exceeding service level agreements. More than 85% of the calls offered are within SLA. • Busiest between 11:30 – 12:30 and 15:00 – 17:00 • Best time to call is between 13:00 – 14:30 After the split of Trusts and IHT helplines, IHT has retained its number: **0300 123 1072** Work ongoing to streamline and improve the IHT reference request process by introducing a new online form that will be visible on GOV.UK. On submission this will be automatically segregated and enable prioritisation. We expect to be able to process these more quickly.
HMCTS Probate Performance and Change update	HMCTS telephone wait time is currently higher than targeted and are receiving a high level of progress chasing calls. Resource prioritised toward case progression rather than telephony to clear the backlog. Lunch and learn sessions have been launched to support improvement. Stops are the largest contributor to delays, with correct applications issued 8 weeks faster than stopped cases. Further review of guidance and support is happening to reduce errors. 20% reduction in backlog for cases like foreign domicile, lost wills and other complex cases. Digital improvements: • Intestacy journey progressing (target August 2026).

	• Improved scanning and automation.
Trusts Performance and call classification	**Trusts Telephony** HMRC continue to exceed service level expectations by answering 85% of calls we receive in both in day and year to date. • Busiest between 14:00 – 15:30 • Best time to call is between 13:00 – 14:00 After the split of Trusts and IHT helpline, Trusts has a new number from 9th April: **0300 322 9640.** There is currently a message and redirect on the IHT line. GOV.UK and most standard letters have been updated, with remaining automated outputs being aligned as systems allow. **Trusts Correspondence:** • HMRC are processing most SA related items within service level agreements. • HMRC are processing most general correspondence received within 15 working days.

Bereavement Services	**Process and Change Improvements:**
	
	• Introduced:
	  ○ Dedicated bereavement helpline
	  ○ Webchat (around 90% satisfaction)
	  ○ SMS confirmation for Tell Us Once
	  ○ Improved post prioritisation
	• Digital priorities:
	  ○ P1000 form digitisation
	  ○ Improved Tell Us Once integration
	
	The Bereavement Helpline and Period of Administration Helpline continue to operate within our SLA of 85% of calls answered.
	Bereavement Line: **0300 322 9620**
	
	Post is currently outside of the 15 days SLA, but HMRC are prioritising the PPDCGT forms when identified. Expecting to recover by the end of the summer.
	
	HMRC ask members not to progress chase until after 12 weeks which continues to positively support clearing the post on hand and to self serve using the online P1000 where possible.
	
	Tell Us Once notifications and online PPD CGT are being worked within 15 working day SLA.