

C Person to whom communication should be sent

Name and address of the person to whom communications should be sent

C1	<i>Post code</i>
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Contact name

C2	
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DX number and exchange (if used)

C3	
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Phone number

C4	
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Reference

C5	
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Capacity

C6	
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Important. Read the following notes and the more detailed instructions in IHT110 'How to fill in form IHT100' before filling in the rest of this form. One of the event forms IHT100a, IHT100b, IHT100c, IHT100d, IHT100e, IHT100f or IHT100g must be filled in and returned with this form.

Fill in section **D, E** and **F** to tell us about **the assets included in the chargeable event as follows:**
If you have ticked box

- **A1**, tell us about the assets that were given or transferred.
- **A2**, tell us about the assets in respect of which this interest in possession ceased.
- **A3**, tell us about the assets that ceased to be relevant property (proportionate charge).
- **A4**, tell us about the relevant property in the settlement (principal charge).
- **A5**, tell us about the assets which ceased to be held on special trusts (flat rate charge).
- **A6**, tell us about the assets on which a charge to Inheritance Tax arises (recapture charge).
- **A7**, tell us about the assets in the alternatively secured or unsecured pension fund.

D Supplementary pages - Do not complete section D if you are telling us about the assets in an alternatively secured or unsecured pension fund - go to section E.

You must answer **all** the questions in this section. You should read the notes starting at page 12 of IHT110. If you answer yes to a question you will need to fill in the supplementary pages shown. If you do not have all of the supplementary pages, phone our helpline on **0845 30 20 900**.

		Yes	No	
• Domicile outside the United Kingdom	Was the transferor domiciled outside the UK at the date of the transfer or the date of the settlement?	<input type="checkbox"/>	<input type="checkbox"/>	▶ D31
• Stocks and shares	Do the assets about which you are telling us include stocks and shares?	<input type="checkbox"/>	<input type="checkbox"/>	▶ D32
• Debts due to the settlement	Was there any money on loan from the settlement either on mortgage or by personal loan, that had not been repaid at the date of the chargeable event?	<input type="checkbox"/>	<input type="checkbox"/>	▶ D33
• Insurance	Were any insurance policies included in the transfer?	<input type="checkbox"/>	<input type="checkbox"/>	▶ D34
• Household and personal goods	Do the assets being reported include household and personal goods?	<input type="checkbox"/>	<input type="checkbox"/>	▶ D35
• Land, buildings, trees or underwood	Do the assets being reported include any land, buildings, trees or underwood in the UK?	<input type="checkbox"/>	<input type="checkbox"/>	▶ D36
• Agricultural relief	Are you deducting agricultural relief?	<input type="checkbox"/>	<input type="checkbox"/>	▶ D37
• Business relief	Are you claiming business relief?	<input type="checkbox"/>	<input type="checkbox"/>	▶ D38
• Foreign assets	Do the assets being reported include any assets outside the UK?	<input type="checkbox"/>	<input type="checkbox"/>	▶ D39
• Other information	Use this form to provide any additional information	<input type="checkbox"/>	<input type="checkbox"/>	▶ D40

E Assets in the UK where tax may not be paid by instalments

- Listed stocks, shares and investments *(box SS1 form D32)*
- UK Government and municipal securities *(box SS2 form D32)*
- Unlisted stocks and shares *(details from form D32)*
- Traded unlisted stocks and shares *(details from form D32)*
- Dividends or interest *(details from form D32)*
- National Savings investments *(show details on form D40)*
- Bank and building society accounts *(show details on form D40)*
- Cash
- Debts due to the settlement, trust or fund and secured on mortgage *(box DD1 form D33)*
- Other debts due to the settlement or fund *(box DD1 form D33)*
- Life assurance policies *(box IP1 form D34)*
- Capital Gains Tax repayment
- Household and personal goods *(box HG1 form D35)*
- Other assets *(show details on form D40)*

E1	£
E2	£
E3	£
E4	£
E5	£
E6	£
E7	£
E8	£
E9	£
E10	£
E11	£
E12	£
E13	£
E14	£
E15	£

Total assets *(sum of boxes E1 to E14)*

• Liabilities

Name of creditor

Description of liability

Amount £

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Total liabilities

E16	£
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Net total of assets less liabilities *(box E15 less box E16)*

E17	£
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- Exemption and reliefs *(Do not include any annual exemption here, enter it at box F18)*
If you are deducting charity exemption, enter the full name of the charity, the country of establishment and the HMRC charities reference, if available.

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Total Exemptions and reliefs

E18	£
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Chargeable value of assets in the UK where tax may not be paid by instalments *(box E17 less box E18)*

E19	£
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F Assets in the UK where tax may be paid by instalments

Do you wish to pay the tax on these assets by instalments?

Yes No

Number of instalments being paid now

• Residential property

F1 £

• Farms

F2 £

• Business property

F3 £

• Woodlands, trees or underwood

F4 £

• Other land and buildings

F5 £

• Farming business

Interest in a business

F6.1 £

Interest in a partnership

F6.2 £

F6 £

• Other business interests

Interest in a business

F7.1 £

Interest in a partnership

F7.2 £

F7 £

• Business assets

Farm trade assets

F8.1 £

Other business assets

F8.2 £

F8 £

• Listed shares and securities *(control holding only)*

Control holding

F10.1 £

Non-control holding

F10.2 £

F10 £

• Unlisted shares

• Traded unlisted shares

Control holding

F11.1 £

Non-control holding

F11.2 £

F11 £

Total assets *(sum of boxes F1 to F11)*

F12 £

Liabilities, exemptions and reliefs

• Name of mortgagee

Property on which the mortgage is secured

Amount outstanding £

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F13 £

• Other liabilities

F14 £

Net total of assets less liabilities *(box F12 less boxes F13 and F14)*

F15 £

• Exemptions and reliefs *(do not include any annual exemption here, enter it at box F18)*

If you are deducting charity exemption, enter the full name of the charity, the country of establishment and the HMRC charities reference, if available.

F16 £

Chargeable value of assets in the UK where tax may be paid by instalments *(box F15 less box F16)*

F17 £

• Annual exemption being deducted

F18 £

G Summary of the chargeable event

If you wish to work out the tax yourself you should fill in form IHT100WS so that you can copy the figures to this section and to section H. You do not have to work out the tax. If you do not wish to do so, leave this section and section H blank and go straight to section J. Guidance on how to fill in parts G and H are given on page 25 of the guide - 'How to fill in form IHT100'. The box number WSA1 etc., refer to the boxes in the worksheet from which the figures come.

Lifetime transfers (event forms IHT100a and IHT100b)

Previous transfers made by the transferor which need to be taken into account (box WSA1)

G1 £

Threshold at date of transfer (box TX2)

G2 £

Balance of threshold available (box TX3)

G3 £

Assets where the tax may not be paid by instalments:

- Assets in the UK (box WSA2)
- Foreign assets (box WSA3)

G4 £

G5 £

Value of assets where tax may not be paid by instalments (box WSA4)

G6 £

Assets where the tax may be paid by instalments:

- Assets in the UK (box WSA5)
- Foreign assets (box WSA6)

G7 £

G8 £

Total assets where tax may be paid by instalments (box WSA7)

G9 £

Total value of transfer (box WSA8)

G10 £

Annual exemption (box WSA9)

G11 £

Chargeable transfer (box WSA10)

G12 £

Go to box H1 on page 6 to work out the tax.

Non-interest in possession settlements (event forms IHT100c and IHT100d)

Assets where the tax may not be paid by instalments:

- Assets in the UK (box WSB1)
- Foreign assets (box WSB2)

G13 £

G14 £

Value of assets where tax may not be paid by instalments (box WSB3)

G15 £

Assets where the tax may be paid by instalments:

- Assets in the UK (box WSB4)
- Foreign assets (box WSB5)
- Value of assets where tax may be paid by instalments (box WSB6)
- **Total value on which tax is chargeable** (box WSB7)

G16 £

G17 £

G18 £

G19 £

Go to box H7 on page 6 to work out the tax

Flat rate charge and recapture charge (event forms IHT100e and IHT100f)

- Value of assets where tax may not be paid by instalments
(flat rate charge box WSC3: recapture charge box WSD3) G20 £
 - Value of assets where tax may be paid by instalments
(flat rate charge box WSC6: recapture charge box WSD4) G21 £
 - Total value of assets on which tax arises
(flat rate charge box WSC7: recapture charge box WSD5) G22 £
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H Working out the tax

Lifetime transfers (event forms IHT100a and IHT100b)

- Value chargeable to tax (box WSA10) H1 £
 - Tax (box TX9) H2 £
 - Relief on successive charges (box TX10) H3 £
 - Double taxation relief (box TX11) H4 £
 - Tax previously paid on this transfer, if any (box TX12) H5 £
 - Tax due on this transfer (box TX13) **Go to box H13** H6 £
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Principal and proportionate charges (event forms IHT100c and IHT100d)

- Value on which tax is chargeable (box WSB7) H7 £
 - Rate (box R24) H8 %
 - Tax (principal charge box TX39 plus box TX46: proportionate charge box TX59 plus box TX67) H9 £
 - Reduction against tax (principal charge only box TX40 plus box TX47) H10 £
 - Double taxation relief (principal charge box TX42 plus box TX49: proportionate charge box TX60 plus box TX68) H11 £
 - Tax payable on this transfer (principal charge box TX43 plus box TX50: proportionate charge box TX61 plus box TX69)** H12 £
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Working out the tax that is payable on this account

Lifetime transfers / Principal charge / Proportionate charge

- Tax which may not be paid by instalments
(lifetime: box TX18, principal: box TX41, proportionate: box TX59) H13 £
- Successive charges relief (lifetime: box TX19) H14 £
- Double taxation relief
(lifetime: box TX20, principal: box TX42, proportionate: box TX60) H15 £
- Tax previously paid, if any (box TX21) H16 £
- Interest (lifetime: box TX23, principal: box TX44, proportionate: box TX62) H17 £
- Tax and interest which may not be paid by instalments**
(lifetime: box TX24, principal: box TX45, proportionate: box TX63) H18 £

• Tax which may be paid by instalments <i>(lifetime box TX29: principal box TX48: proportionate box TX67)</i>	H19 £
• Successive charges relief <i>(lifetime box TX30)</i>	H20 £
• Double taxation relief <i>(lifetime box TX31: principal box TX49: proportionate box TX68)</i>	H21 £
• Tax previously paid <i>(lifetime box TX32)</i>	H22 £
• Number of instalments being paid now <i>(lifetime box TX34: principal box TX51: proportionate box TX70)</i>	H23 / 10
• Tax now payable <i>(lifetime box TX35: principal box TX52: proportionate box TX71)</i>	H24 £
• Interest on instalments to be added <i>(lifetime box TX36: principal box TX53: proportionate box TX72)</i>	H25 £
• Tax and interest being paid now which may be paid by instalments <i>(lifetime box TX37: principal box TX54: proportionate box TX73)</i>	H26 £
• Total tax and interest payable on this account <i>(lifetime box TX38: principal box TX55: proportionate box TX74)</i>	H27 £

Working out the tax: • Flat rate charge (event form IHT100e)
• Recapture charge (event form IHT100f)

• Tax which may not be paid by instalments <i>(flat rate charge box TX75: recapture charge box TX104 or box TX117)</i>	H28 £
• Double taxation relief on the tax which may not be paid by instalments <i>(flat rate charge box TX76)</i>	H29 £
• Tax not payable by instalments <i>(flat rate charge box TX77)</i>	H30 £
• Interest <i>(flat rate charge box TX78: recapture charge box TX105 or box TX118)</i>	H31 £
• Tax which may not be paid by instalments and interest now payable <i>(flat rate charge box TX79: recapture charge box TX106 or box TX119)</i>	H32 £
• Tax which may be paid by instalments <i>(flat rate charge box TX80: recapture charge box TX110 or box TX120)</i>	H33 £
• Double taxation relief on the tax which may be paid by instalments <i>(flat rate charge box TX81)</i>	H34 £
• Tax which may be paid by instalments <i>(flat rate charge box TX82)</i>	H35 £
• Number of instalments due <i>(flat rate charge box TX83: recapture charge box TX111 or box TX121)</i>	H36 / 10
• Tax now payable <i>(flat rate charge box TX84: recapture charge box TX112 or box TX122)</i>	H37 £
• Interest <i>(flat rate charge box TX85: recapture charge box TX113 or box TX123)</i>	H38 £
• Tax which may be paid by instalments and interest now payable <i>(flat rate charge box TX86: recapture charge box TX114 or box TX124)</i>	H39 £
• Tax and interest now payable on this account <i>(flat rate charge box TX87: recapture charge box TX115 or box TX125)</i>	H40 £

J Authority for repayment of Inheritance Tax

In the event of any Inheritance Tax being overpaid the payable order for the overpaid tax and interest in connection with this chargeable event should be made out to:

K Disclosure of tax avoidance scheme

If any party to this account is submitting the account in respect of a transaction forming part of notifiable arrangements then:

- give the scheme reference number in box K1; and,
- enter the last day of the tax year in which, or the date on which, a tax advantage is expected to be obtained in respect of the notifiable arrangements in box K2.

Tax avoidance scheme reference number (SRN)

Tax year or date when tax advantage is expected

K1

K2

L Declaration

I/we have filled in and am/are sending back to you the following event form

L1

and the supplementary pages listed below (together called 'this account').

L2

If you give false information or conceal any information that affects the liability to Inheritance Tax arising on the chargeable event, or you fail to remedy anything in this account which is incorrect within a reasonable time, or this account is delivered late, you may be liable to financial penalties and/or you may face prosecution. Where you have elected to pay tax by instalments you may have to pay interest on any unpaid tax according to the law.

I/we declare to the best of my/our knowledge and belief the information I/we have given in this account is correct and complete.

Each person delivering this account whether as transferor, transferee or trustee, must sign below to indicate that they have read and agree the statements above.

<p><i>Full name and address</i></p> <p><i>Signature</i> <i>Date</i></p> <p><i>Capacity: Transferee, transferor, trustee, other(specify)</i></p>	<p><i>Full name and address</i></p> <p><i>Signature</i> <i>Date</i></p> <p><i>Capacity: Transferee, transferor, trustee, other(specify)</i></p>
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Remember to fill in and return the correct event form