



Name of transferor

Date of transfer

## 1 About the transfer

1.1 Names and addresses of transferees

Relationship with transferor

Share and/or interest taken

1.2 Is the transferor paying the tax (if any) on this transfer?

Yes

No

1.3 Did the transferor receive any assets in return for the assets transferred?

Yes  Answer question 1.4

No  Go to question 1.5

1.4 Describe the assets received

Value at date of transfer

Total

£

1.5 Was the transfer part of a wider series of transactions or arrangements?

Yes  Answer question 1.6

No  Go to question 1.7

1.6 Describe the position below

1.7 Were any of the assets included in this transfer subject to any other event, arrangement or transaction connected in any way with this transfer?

Yes  Answer question 1.8

No  Go to question 1.9

**1.8** Describe the position below

**1.9** If the assets transferred consisted of land or buildings did the transferor or their spouse or civil partner retain any share of the assets transferred or retain any land adjacent to the land and buildings transferred?

**Yes**  *Answer question 1.10*

**No**  *Go to question 1.11*

**1.10** Describe the land and buildings retained

**1.11** If the assets transferred consisted of shares in an unquoted company did the transferor or their spouse or civil partner retain any shares in the company?

**Yes**  *Answer question 1.12*

**No**  *Go to question 1.13*

**1.12** Describe the shares retained

**1.13** Was the transfer connected in any way with the purchase of or other dealing with an assurance policy or an annuity?

**Yes**  *Answer question 1.14*

**No**  *Go to question 2.1*

**1.14** Describe the situation below

## **2** Earlier transfers

**2.1** Is the transferor alive or did they survive the transfer by more than seven years?

**Yes**  *Answer question 2.2*

**No**  *Go to question 2.3*

**2.2** Did the transferor make any other gifts or other transfers of value that were chargeable when made during the seven years ending on the date of this transfer?

**Yes**  *Answer questions 2.4 and 2.5*

**No**  *Go to question 2.6*

**2.3** Did the transferor make any gifts or other transfers of value during the seven years ending on the date of death and before the date of this transfer **or** any gifts or other transfers of value that were chargeable at the time they were made during the seven years ending on the date of this transfer?

**Yes**  *Answer questions 2.4 and 2.5*

**No**  *Go to question 2.6*

**2.4** State the chargeable value of previous transfers

£

**2.5** State the IHT file reference for the previous transfers (if known)

**2.6** Tax threshold

£

*The tax threshold to be used is normally the threshold applicable at the date of the gift you are telling us about. If this gift occurred within seven years of the date of the transferor's death **and** the threshold at that date is higher, enter the tax threshold applicable at the date of death.*

### **3** Gifts with reservation

*Answer only if the transferor has died*

**3.1** Did the transferee take full possession of the assets transferred?

**Yes**  *Go to section 4*

**No**  *Go to question 3.2*

**3.2** If the gift was land, did the transferor or their spouse or civil partner continue to enjoy any right or interest, or were they party to an arrangement in relation to the land?

**Yes**  **No**

**3.3** If the gift was any other assets did the deceased continue to have any right or benefit from part or all of the asset(s)?

**Yes**  **No**

**3.4** If you have answered **yes** to questions 3.2 or 3.3 state the value of the assets at the date of death or the time the rights, benefits or interest came to an end (if earlier) and describe the position below.

£

*If you have answered "No" to question 3.1 do not work out the tax yourself. We will work it out for you.*

### **4** Taper relief

*Fill in this section if you wish to claim taper relief*

**4.1** Date of the transferor's death

/ /

**4.2** Rate of relief

%

## 5 Relief on successive charges

Fill in this section if you wish to claim relief on successive charges

5.1 Date of transfer under which the assets which are comprised in this transfer became settled property in which the transferor had an interest in possession (*This is the first transfer*)

/ /

5.2 Net value of the first transfer

£

5.3 Tax paid on the first transfer

£

5.4 Assets from first transfer included in this transfer on which tax may **not** be paid by instalments

£

5.5 Assets from first transfer included in this transfer on which tax may be paid by instalments

£

5.6 Rate of relief

%

## 6 Double taxation relief

Fill in this section if you want to claim double taxation relief

6.1 Foreign tax paid on assets on which IHT may **not** be paid by instalments

£

6.2 Foreign tax paid on assets on which IHT may be paid by instalments

£

6.3 Total foreign tax paid (*box 6.1 plus box 6.2*)

£

## 7 Tax previously paid on this transfer if any

7.1 Tax which may **not** be paid by instalments

£

7.2 Tax which may be paid by instalments

£

7.3 Total (*box 7.1 plus box 7.2*)

£

*This form is to accompany form IHT 100*