



Inheritance Tax Act 1984 s239(2) or Finance Act 1975 sch.4 para.25(2) or Finance Act 1894 s11(2)

Name and address of the person to whom
HMRC Capital Taxes should send the certificate.

IHT reference (*if known*)

Your reference

Telephone number

- Send this form to us only when you believe that all the inheritance tax due has been paid.
- Fill in **one section only** of sections A, B, C or D.
- Section B is for a liability arising on death in respect of a lifetime transfer. Section A is for any other liability arising on death, most commonly in respect of the deceased's own estate or the coming to an end on death of an interest in possession in settled property.
- Fill in section E by entering the relevant date(s) **and** tick either the 'Yes' or 'No' box as appropriate.

Probate and IHT Helpline Tel: 0845 30 20 900

HMRC Capital Taxes, P.O. Box 38, Ferrers House,
Castle Meadow Road, Nottingham, NG2 1BB.
(DX 701201 Nottingham 4)

HMRC Capital Taxes, Meldrum House, 15
Drumsheugh Gardens, Edinburgh EH3 7UG.
(DX ED 542001 Edinburgh 14)

HMRC Capital Taxes, Level 3, Dorchester House,
52-58 Great Victoria Street, Belfast, BT2 7QL.
(DX 2001 NR Belfast 2)

**Please send the completed form in duplicate to
HMRC Capital Taxes office dealing with the estate**

Section A Liability arising on a death

Full name of the person who has died

Date of death

Title under which the property is taxable
(e.g. 'Will of the deceased' or 'Settlement dated...')

Section B Liability in respect of a lifetime transfer

Full name of the person who **made** the transfer

Date of death

Please give details of the transfer, including the date
on which it was made

Section C Liability in respect of a settlement without an interest in possession

Full title and date of the settlement

Please give brief details, including the date of the
chargeable event

Section D Liability in respect of funds in an alternatively secured or unsecured pension

Full name of the person who has died

Date of death

Name of pension scheme

Name of pension provider

Section E Application in respect of property or transfers of value included in:

Original account(s) or inventory(ies) dated

Corrective account(s) or inventory(ies) dated

Calculation(s) of tax from HMRC Capital Taxes dated

Have there been changes to the value since the above?
If you have answered 'Yes', please give details on a separate sheet.

 Yes **No**

Section F Repayment

A repayment cheque can only be paid into the account of the person(s) to whom the cheque is made payable. If you believe that a repayment of tax may be due, please state the name(s) of the person(s) to whom any repayment cheque should be made payable. This information is only required if a repayment of tax is claimed.

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Section G Declaration by the appropriate person(s)

To the best of my/our knowledge and belief, the information given above is correct. I am/We are not aware of any other information which I/we should disclose. I/We apply for a statutory certificate of discharge.

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Name
Signature
Capacity*
Date

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Name
Signature
Capacity*
Date

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* Capacity i.e. Executor, Administrator, Transferee, Trustee. Professional agents must not sign this form on behalf of the appropriate person(s).

Section H Certificate (for official use only)

The Commissioners of HM Revenue & Customs discharge the above named applicant(s) from any (further) claim for tax or duty on the value attributable to the property at section E, on the occasion specified at section A, B, C or D **except for any tax which is being paid by instalments.**

*The certificate is not valid unless
HMRC stamp this box*

Signed by

(name stamp or block capitals)

Signature

for and on behalf of the Commissioners

Date

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This certificate does not itself constitute a determination of values of individual items for any other HM Revenue & Customs purpose. In particular, the issue of the certificate does not necessarily mean that values have been "ascertained" or that values may be taken as market values for capital gains tax within the provisions of section 274 and paragraph 9, schedule 11, Taxation of Chargeable Gains Act 1992. This certificate is not valid in certain circumstances, such as in the case of fraud or failure to disclose material facts or if further tax becomes payable as a result of an instrument of variation - see section 239 (4) Inheritance Tax Act 1984.