

Name of deceased

Date of death

 / /

IR CT reference

Name and full postal address of the person
IR Capital Taxes should contact.

Your reference (if any)

Your telephone number

When you have completed this form, please send it to the IR Capital Taxes office with which you have been corresponding. If you have not yet been in correspondence about this estate, please send it to: IR Capital Taxes, Ferrers House, PO Box 38, Castle Meadow Road, Nottingham NG2 1BB. If using the DX postal system, send it to DX 701201 Nottingham 4.

Notes

1. This form is for claiming relief when you sell land or buildings which were part of the deceased's estate. The sale must occur within **4 years** of the date of death (3 years if the date of death was on or before 15 March 1990). *This period may be extended if the sale is to an authority with compulsory purchase powers.*
2. You may only make the claim if you are the '**appropriate person(s)**'. The 'appropriate person(s)' are those liable for the inheritance tax on the value of the land or buildings (for example, the executors, the administrators, trustees or donees). If there is more than one group of people liable for the tax, the 'appropriate persons' are those who are actually paying the tax. You must say on page 4 of this form in what capacity you claim the relief (eg executor, administrator, trustee or donee). If you are a beneficiary you are unlikely to be an 'appropriate person'. **All appropriate persons must sign this form. We cannot accept a claim signed by agents.**
3. You must include on page 2 every interest in land or buildings you sold in that capacity during the four (or three) year period (*see note 1, above*). The trustees of a settlement are treated as a single, continuing body of persons. So are the personal representatives of the deceased. We advise you not to make a claim until **all** items to be sold have been sold. **You cannot withdraw a claim for relief** if it proves to be disadvantageous following any subsequent sale.
4. You may claim provisional relief within four months of the last qualifying sale unless you intend to purchase an interest in land during those four months. **If we give provisional relief, we may review it later.**
5. The date of sale or purchase is usually the date contracts are exchanged or, in Scotland, when missives are concluded.
6. The relief is based on the gross sale price but restricted by the net price of any purchase. So you must exclude any expenses relating to a sale or purchase (eg commission, stamp duty, legal fees).
7. Relief is not available if the sale price differs from the value on death by less than £1,000 or 5% of the value on death, whichever is lower.
8. The relief is not given if the sale is to a beneficiary or the relative of a beneficiary. Any profit from such a sale or exchange may reduce the relief on a qualifying sale.
9. If land is purchased between the date of death and four months after the last qualifying sale within the four (or three) year period (*see note 1*), relief may be restricted.
10. Special rules apply to a lease or interest in a lease with less than 50 years to run at the date of death. Please show the unexpired term at the date of death in the 'Tenure' column overleaf.

If you need help completing this form, please telephone IHT helpline 0845 3020 900

Claim for relief

Please give details of the interests in land to which your claim for relief relates. Attach a separate sheet if you need more space.

Address or description of the property	Tenure <i>(see note 10)</i>	Value at the date of death £	Date of sale <i>(see note 5)</i>	Gross sale proceeds <i>(see note 6)</i> £	Name of each purchaser
Total		£	Total		£

Please answer the following questions by ticking the boxes marked 'Yes' or 'No'.
If 'Yes', please give additional information in the space provided in each box below.
Attach a separate sheet if you need more space and show clearly which question number(s) it refers to.

1. Did either the purchaser or any relative of the purchaser have any beneficial interest in the sold property between the deceased's death and the sale?

Yes **No**

2. Do any sale prices represent less than the best consideration you could reasonably have obtained at the date of sale? *If 'Yes', please explain why you accepted a lower price and state the best price that you could reasonably have obtained.*

Yes **No**

3. Did you sell any other 'interests in land' in this estate within the four (or three) years (see note 1 on page 1) immediately following the death?

Yes No

If 'Yes', please include details on page 2.

If you intend to make further sales of interests in land, please give full details below or attach a separate sheet. (See note 4 on page 1)

4. Did you purchase any 'interests in land', in the same capacity, between the death and four months after the last of the sales referred to opposite or at 3 above?

Yes No

Please note that you cannot make any claim for relief if less than 4 months has passed since the last date of sale and you intend to purchase any interest in land in the same capacity within those 4 months (see note 4 on page 1).

5. Were the interests in land different in any respect when sold than they were at the date of death?

Yes No

6. Was the land in which any sold interests subsisted in a different state and with different incidents (eg burdens, easements) than it was at the date of death?

Yes No

7. Has any statutory compensation become payable to any person since the death in respect of any interest in land involved in this claim?

Yes No

8. Have the vendors or their relatives acquired a right to repurchase the sold property?

Yes No

9. Has anything been received since the death under any insurance claim relating to the interests in land?

Yes No

If you have answered 'Yes' to any of the above questions then relief may not be due, or if it is due, it may be restricted.

Repayment

Since the Cheques Act 1992, all cheques are 'not negotiable'. This means that they can only be paid into an account in the name(s) of the person(s) in whose favour a cheque is drawn. Please state here the name of the person(s) to whom any repayment cheque should be made payable.

This claim will not be dealt with unless one of the boxes below has been ticked.

Declaration by the appropriate person(s) (see note 2 on page 1)

To the best of my knowledge and belief, the details given on this form and attached schedule(s) are true and complete.

1. I undertake not to sell or exchange further land in the four years after the date of death in my capacity as the appropriate person and/or I undertake not to make purchases of land ending four months after the last sale included in this claim in my capacity as the appropriate person.

or
2. If further sales or exchanges are intended, I understand that the relief granted will be **provisional** and I undertake to provide details of any further sales or exchanges and any purchases made to the IR: Capital Taxes. I understand that a clearance certificate cannot be issued until the relief is final.

Name
Signature
Capacity
(see note 2)
Date

Name
Signature
Capacity
(see note 2)
Date