



# Statement

Please tell us the name and address of each person signing this form.

<p>Full name</p> <input type="text"/>	<p>Full name</p> <input type="text"/>
<p>Address</p> <input type="text"/> <input type="text"/> <input type="text"/> Postcode	<p>Address</p> <input type="text"/> <input type="text"/> <input type="text"/> Postcode
<p>Full name</p> <input type="text"/>	<p>Full name</p> <input type="text"/>
<p>Address</p> <input type="text"/> <input type="text"/> <input type="text"/> Postcode	<p>Address</p> <input type="text"/> <input type="text"/> <input type="text"/> Postcode
<p>Full name</p> <input type="text"/>	<p>Full name</p> <input type="text"/>
<p>Address</p> <input type="text"/> <input type="text"/> <input type="text"/> Postcode	<p>Address</p> <input type="text"/> <input type="text"/> <input type="text"/> Postcode

I/we named above state that:

1. The information given in this Corrective Inventory and any attached schedules is a full statement of all known additions and amendments to the details already given in the original HM Revenue and Customs (HMRC) Account/Inventory.
2. The corrected liabilities are shown on page 4.
3. Confirmation was obtained as an Excepted Estate. Tick one box  
No  Yes
4. The estate with amendments remains as an Excepted Estate. Tick one box  
No  Yes

If the estate remains an Excepted Estate send this form to the Sheriff Clerk. If the estate is no longer an Excepted Estate send this form to HMRC

**Declaration by**

of

**Who declares:**

1. That the said  
(hereinafter referred to as 'the said deceased') died on the date aforementioned at  
domiciled in
2. That an Inventory of the estate of the said deceased was recorded in the Court Books of the  
on  
and Confirmation was granted on  
in favour of
3. That the accompanying Additional and Corrective\* Inventory is a full and complete Inventory of the estate of the said deceased as ascertained and discovered since the original Inventory was recorded as aforesaid.
4. That Confirmation of the said additional estate in  
is now required in favour of

**All of which is true to the best of my knowledge and belief**

Signature of Executor .....

Date .....

20	Recorded in the Court Books of the	
along with relative deeds		Sheriff Clerk Depute

Deceased died testate / intestate*. Value of amended estate for Confirmation £
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(\*Delete as appropriate)





## Declaration

Each person delivering this Inventory must sign to show that they understand the statements below.

To the best of my/our knowledge and belief the information I/we have given and the statements I/we have made in this Inventory are correct and complete.

It is a full statement of all known additions and amendments to the details given in the original Inventory.

I/we understand that I/we may have to pay financial penalties and face prosecution if I/we give false information.

Signature  Date DD MM YYYY □□ □□ □□□□	Signature  Date DD MM YYYY □□ □□ □□□□	Signature  Date DD MM YYYY □□ □□ □□□□
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## Repayment

You only need to fill in this section if a repayment is due.

If we need to repay any overpaid Inheritance Tax we'll make payments directly to a customer's bank account using Faster Payments. The payment will be identified on the bank statement by the Inheritance Tax reference number. Enter the account details here.

Account name

Sort code

Account number

# Summary

### Aggregate chargeable estate returned:

- on form IHT400 (box 108) or
- shown on the last calculation from HMRC

Inheritance Tax dated: DD MM YYYY

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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that has been paid, or

- net qualifying value from form C1 (2022)(question 25)

10	£	<input type="text"/>
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### Summary of amendments to the estate

Net increase in assets (from box 3) 

11	£	<input type="text"/>
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Net decrease in liabilities (from box 6) 

12	£	<input type="text"/>
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Net decrease in value (from box 9) 

13	£	<input type="text"/>
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**Total** (box 11 plus box 12 minus box 13) 

14	£	<input type="text"/>
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Show a negative figure in brackets

### Amendments to exemptions and reliefs

Assets on which exemption of relief is deducted	Type of exemption or relief	Adjustments to exemptions/relief £ (+ or -)			
<b>Total</b> (show a negative figure in brackets)		<table border="1"><tr><td>15</td><td>£</td><td><input type="text"/></td></tr></table>	15	£	<input type="text"/>
15	£	<input type="text"/>			

Revised chargeable estate (combined total of boxes 10, 14 and 15) 

16	£	<input type="text"/>
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**If you are filling in this form without the help of a solicitor or other professional adviser and you want us to calculate the tax due please leave boxes 17, 18 and 19 blank.**

Tax due 

17	£	<input type="text"/>
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Tax previously paid 

18	£	<input type="text"/>
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Tax payable/repayable as a result of amendment 

19	£	<input type="text"/>
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For HMRC Inheritance Tax use
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