



Name of transferor/settlement

Date of transfer

 / /

If you have deducted agricultural relief on form IHT100 answer the following questions and give the further details we ask for. If necessary, fill in a separate form for each item of property. You should read D37(Notes) in the guide "How to fill in form IHT100" (IHT110) before filling in this form.

1 What is the address of the property concerned?

Post code

2a Did the transferor occupy the property for the purposes of agriculture *throughout* the 2 years up to the date of transfer?

No

Yes

If the answer is yes go to question 3 and ignore question 5. If no, go to question 2b.

2b Did the transferor own the property throughout the seven years up to the date of transfer and was it occupied for agricultural purposes throughout that period?

No

Yes

If the answer is yes, go to question 3 and ignore question 4. If no, go to question 2c.

2c As you have answered "No" to questions 2a and 2b, agricultural relief would not normally be available. If you feel the relief should be due, say why below.

3 When and how did the transferor acquire the property?

4 Describe the nature and extent of the agricultural operations carried out by the transferor.

5a Who occupied the property during the 7 years up to the date of transfer?

5b Describe the nature and extent of the agricultural operations carried out on the land.

5c Provide a copy of any lease, tenancy or other proprietary interest that applied to the property immediately before the date of transfer. If there is nothing in writing, give details below. If the tenancy began after 31 August 1995, you need only give the date the tenancy started.

6 Did the transferor have the right to vacant possession immediately before the transfer, or the right to obtain it within 24 months?

No

Yes

If the answer is yes say how the transferor would have been able to obtain vacant possession. If the answer is no, but you feel relief is due at the higher rate, say why below.

7 Who occupied any farmhouse and buildings or cottage at the property and what was the nature of the occupation? Provide details for each building separately.

8 Was the property, or any part of it, subject to a binding contract for sale at the date of transfer?

No

Yes

If the answer is yes, give details of the contract below.

9 *Only answer question 9 if the transferor is dead and you are*
• *telling us about a transfer made within seven years of the transferors death and*
• *claiming agricultural relief.*

9a Was the property agricultural property immediately before the end of the relevant period?

No

Yes

9b Was the property owned by the person who received the gift throughout the relevant period?

No

Yes

9c Was the property occupied (by the person who received the gift or by someone else) for agricultural purposes **throughout** the relevant period?

No

Yes

9d Was the property subject to a binding contract for sale immediately before the end of the relevant period?

No

Yes