



## When to use this form

Use this form to tell us about assets that are no longer held on special trusts. You'll need to refer to the guidance note 'IHT100e notes' when completing this form.

Inheritance Tax reference number (if known)

## A About the settlor

Please provide the details of the settlor

**A1 Title**

Mr, Mrs, Miss, Ms or other title

**A2 Surname**

**A3 First names**

**A4 Address if applicable**

|          |
|----------|
|          |
|          |
|          |
|          |
| Postcode |

**A5 Date of birth DD MM YYYY**

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|

**A6 Was the settlor born in the UK?**

No ☐ Yes ☐

**A7 Date of death (if applicable) DD MM YYYY**

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|

**A7a Was the event before 6 April 2025 and/or did the settlor of the trust die before 6 April 2025?**

No ☐

Yes ☐ If Yes, go to box A8

**A7b Was the settlor a long-term UK resident at the date of this event (or if the settlor is deceased, were they a long-term UK resident at their date of death)?**

No ☐ If No, complete Schedule D31a and go to section B

Yes ☐ If Yes, go to section B

**A8 At the start of the trust was the settlor domiciled or deemed to be domiciled in the UK?**

No ☐ If No, complete Schedule D31 and go to box A9

Yes ☐

**A9 Did the settlor make any additions to the trust after the start of the trust?**

No ☐ If No, go to section B

Yes ☐

**A10 At the date of any additions was the settlor domiciled or deemed to be domiciled in the UK?**

No ☐ If No, complete Schedule D31 and go to section B

Yes ☐

## B Details of the person or business dealing with this event

|           |   |           |  |
|-----------|---|-----------|--|
| <b>B1</b> | <b>Full name or business name</b><br><input type="text"/>   | <b>B4</b> | <b>Phone number</b><br><input type="text"/>  |
| <b>B2</b> | <b>Contact name</b><br><input type="text"/>   | <b>B5</b> | <b>Email address</b><br><input type="text"/>                                       |
| <b>B3</b> | <b>Address</b><br><input type="text"/><br><input type="text"/><br><input type="text"/><br><input type="text"/><br><input type="text"/><br><small>Postcode</small> | <b>B6</b> | <b>Capacity</b><br>For example, transferor, trustee, agent<br><input type="text"/> |
|           |   | <b>B7</b> | <b>Reference</b><br><input type="text"/>   |

## C About the trust

|           |   |           |   |
|-----------|---|-----------|---|
| <b>C1</b> | <b>Name of trust</b><br><input type="text"/>  | <b>C5</b> | <b>Type of trust - put 'X' in one box</b>                                       |
| <b>C2</b> | <b>Date trust started</b> DD MM YYYY<br><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |           | Temporary Charitable Trust <input type="checkbox"/>                             |
| <b>C3</b> | <b>Inheritance Tax file reference number</b><br>if known<br><input type="text"/>  |           | Accumulation and Maintenance Trust <input type="checkbox"/>                     |
| <b>C4</b> | <b>Unique tax reference (UTR) or Unique reference number (URN) for the trust</b><br><input type="text"/>  |           | Bereaved Minor Trust <input type="checkbox"/>                                   |
|           |   |           | 18 to 25 Trust (alternative charge not within IHT100h) <input type="checkbox"/> |
|           |   |           | Protective Trust (pre 12 April 1978) <input type="checkbox"/>                   |
|           |   |           | Disabled Trust (pre 10 March 1981) <input type="checkbox"/>                     |
|           |   |           | Employee Benefit Trust <input type="checkbox"/>                                 |
|           |   |           | Newspaper Trust <input type="checkbox"/>  |

**i** If you're a trustee, you may have to register the trust using the Trust Registration Service and make sure the details are up to date. For more information, go to [www.gov.uk/trusts-taxes/registering-a-trust](http://www.gov.uk/trusts-taxes/registering-a-trust)

## D About the chargeable event

**D1** What is the date of the event being reported? DD MM YYYY

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|

**D2** What is the event being reported? Put an 'X' in the boxes which apply

End of trust

☐

Appointment to a beneficiary

☐

Loan or other payment to participator

☐

Trust no longer satisfies special conditions

☐

Give more details in the box below

Reduction in value of trust assets

☐

Give more details in the box below

Other

☐

Give more details in the box below

|  |
|--|
|  |
|--|

**D3** If applicable, who benefits from the event?

| Names and address | Description of the asset or share of the asset | Asset value £ |
|-------------------|--|---------------|
|                   |  |               |

## E What makes up your trust account schedules

To make a complete account of the trust assets you may need to fill in some separate schedules.

Tell us if the event being reported contains any of the following. Put an 'X' in all of the boxes which apply to you.

|   |                          |   |                          |
|---|--------------------------|---|--------------------------|
| <b>E1</b> Domicile outside the UK (complete Schedule D31)   | <input type="checkbox"/> | <b>E5</b> Household and personal goods (complete Schedule D35)                      | <input type="checkbox"/> |
| <b>E1a</b> Long-term UK residence (complete Schedule D31a)  | <input type="checkbox"/> | <b>E6</b> Any land, buildings, trees or underwood in the UK (complete Schedule D36) | <input type="checkbox"/> |
| <b>E2</b> Stocks and share (complete Schedule D32)  | <input type="checkbox"/> | <b>E7</b> Deducting agricultural relief (complete Schedule D37)                     | <input type="checkbox"/> |
| <b>E3</b> Money on loan from the trust that had not been repaid at the date of the chargeable event (complete Schedule D33) | <input type="checkbox"/> | <b>E8</b> Deducting business relief (complete Schedule D38)                         | <input type="checkbox"/> |
| <b>E4</b> Insurance and policies in the event (complete Schedule D34)   | <input type="checkbox"/> | <b>E9</b> Any assets outside the UK (complete Schedule D39)                         | <input type="checkbox"/> |

## F Assets in the UK chargeable to tax as part of this event


Enter the values of the assets transferred as part of this event in the boxes below.

|  | Column A | Column B |
|--|----------|----------|
| F1 Houses, buildings and land (excluding farmhouses and farmland)  |          | £        |
| F2 Bank, building society and other financial accounts   | £        |          |
| F3 Cash  | £        |          |
| F4 Premium Bonds and National Savings and Investments products   | £        |          |
| F5 Household and personal goods  | £        |          |
| F6 Life assurance, pensions and mortgage protection policies   | £        |          |
| F7 UK Government and municipal securities<br>but include dividends and interest at box F9                | £        |          |
| F8 Listed stocks, shares and investments that did not give<br>the trustees control of the company        | £        |          |
| F9 Dividends or interest on stocks, shares and securities  | £        |          |
| F10 Traded unlisted and unlisted shares except control holdings  | £        |          |
| F11 Traded unlisted and unlisted shares except control holdings<br>(see notes in Part B of Schedule D32) |          | £        |
| F12 Control holdings of unlisted, traded unlisted and listed shares                                      |          | £        |
| F13 Farms, farmhouses and farmland   |          | £        |
| F14 Businesses including farm businesses and business assets   |          | £        |
| F15 Other land, buildings and rights over land   |          | £        |

|   | Column A | Column B |
|---|----------|----------|
| F16 Debts due to the trustees   | £        |          |
| F17 Income Tax or Capital Gains Tax repayment   | £        |          |
| F18 Any assets not included above should be included in the<br>'Additional information' section at the end of this form | £        |          |

|  |   |   |
|--|---|---|
| F19 Total value of assets where tax may not be paid by instalments<br>(total column A) | £ |   |
| F20 Total value of assets where tax may be paid by instalments (total column B)        |   | £ |

|  |  |
|--|--|
| F21 If the beneficiaries are paying the tax then do they wish<br>to elect to pay the tax in column B by instalments? | F22 Number of instalments being paid now |
| No <input type="checkbox"/> Yes <input type="checkbox"/>   | <input type="text"/>                     |

 Additional information should be included in the 'Additional information' section at the end of this form.

## Liabilities

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Liabilities

G3

Exemptions and reliefs where column A has been completed

If you're deducting charity exemption, enter the full name of the charity, the country of establishment and the HMRC charities reference, if available.

| Type of relief or exemption  | Amount<br>£ |
|--|-------------|
|  |             |
| Total exemptions and reliefs claimed against assets in column A of section F |             |

G3

G4

Exemptions and reliefs where column B has been completed

If you're deducting charity exemption, enter the full name of the charity, the country of establishment and the HMRC charities reference, if available

| Type of relief or exemption  | Amount<br>£ |
|--|-------------|
|  |             |
| Total exemptions and reliefs claimed against assets in column B of section F |             |

G4

## Summary of assets subject to tax

|            |   |                        |
|------------|---|------------------------|
| <b>G5</b>  | <b>Chargeable value of assets in the UK where tax may not be paid by instalments</b><br>(box F19 minus box G1 minus box G3) | £ <input type="text"/> |
| <b>G6</b>  | <b>Foreign assets where tax may not be paid by instalments</b><br>(from Schedule D39, box FP7 plus box FP19)                | £ <input type="text"/> |
| <b>G7</b>  | <b>Total value of assets where tax may not be paid by instalments</b> (box G5 plus box G6)                                  | £ <input type="text"/> |
| <b>G8</b>  | <b>Chargeable value of assets in the UK where tax may be paid by instalments</b><br>(box F20 minus box G2 minus box G4)     | £ <input type="text"/> |
| <b>G9</b>  | <b>Foreign assets where tax may be paid by instalments</b><br>(from Schedule D39, box FP12 plus box FP24)                   | £ <input type="text"/> |
| <b>G10</b> | <b>Total value of assets where tax may be paid by instalments</b> (box G8 plus box G9)                                      | £ <input type="text"/> |
| <b>G11</b> | <b>Grand total</b> (box G7 plus box G10)  | £ <input type="text"/> |

## H Working out the tax payable

### Working out the rate of tax

**H1 Appropriate fraction**

|   |   |  |
|---|---|--|
| Start date DD MM YYYY<br>(box C2)   | Date of charge DD MM YYYY<br>(box D1)   | Complete quarters years<br>between these dates |
| <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <input type="text"/>                           |

There is a tool to calculate the number of complete quarters at [www.gov.uk/guidance/work-out-the-number-of-quarters-when-inheritance-tax-is-charged-on-a-trust-for-certain-chargeable-events](http://www.gov.uk/guidance/work-out-the-number-of-quarters-when-inheritance-tax-is-charged-on-a-trust-for-certain-chargeable-events)

**H2 To work out the rate of tax you'll need to complete the table.**  
Refer to IHT100e notes.

| Quarters       | Number falling in<br>this bracket | Quarterly rate<br>% | Total tax rate<br>%            |
|----------------|-----------------------------------|---------------------|--------------------------------|
| 1 to 40        |                                   | x 0.25 %            |                                |
| 41 to 80       |                                   | x 0.20 %            |                                |
| 81 to 120      |                                   | x 0.15 %            |                                |
| 121 to 160     |                                   | x 0.10 %            |                                |
| 161 to 200     |                                   | x 0.05 %            |                                |
| Total tax rate |                                   |                     | <b>H2</b> <input type="text"/> |

## Grossing

**H3 Is the tax on this event (if any) being paid from assets that remain in the trust?**

No ☐ If No, go to box H5

Yes ☐

**H4 Revised tax rate** (box H2 total tax rate divide by (100% minus box H2 total tax rate))

## Working out the tax due

|           |   |   |
|-----------|---|---|
| <b>H5</b> | <b>Total chargeable transfer</b> (box G11)  | £ <input type="text"/>  |
| <b>H6</b> | <b>Total Inheritance Tax due</b> (box H5 x box H2,<br>or box H5 x box H4 if you answered 'Yes' at box H3) | £ <input type="text"/>  |
| <b>H7</b> | <b>Is the tax being paid by instalments?</b>  |   |
| No        | <input type="checkbox"/>  | If No, copy the amount from box H6 to box H12 and go to box H13 |
| Yes       | <input type="checkbox"/>  |   |

## Working out the tax due now and what is payable in instalments

|                           |   |                        |
|---------------------------|---|------------------------|
| <b>Non-instalment tax</b> |   |                        |
| <b>H8</b>                 | Box G7 x box H2 (or box H4 if applicable)   | £ <input type="text"/> |
| <b>Instalment tax</b>     |   |                        |
| <b>H9</b>                 | Box G10 x box H2 (or box H4 if applicable)  | £ <input type="text"/> |
| <b>H10</b>                | Number of instalments being paid now  | <input type="text"/>   |
| <b>H11</b>                | Total Inheritance Tax payable by instalments due now (box H9 x box H10 divided by 10) | £ <input type="text"/> |
| <b>H12</b>                | Total Inheritance Tax payable and due now (box H8 plus box H11)                       | £ <input type="text"/> |

 Please note that if you are paying before the due date you can ignore this section on interest.

|   |  |                        |                        |                               |
|---|--|------------------------|------------------------|-------------------------------|
| <b>H13</b>  | <b>Working out the interest on the total tax payable</b> |                        |                        |                               |
| You can use our interest calculator to work out the interest due or refer to the IHT100e notes for information on how to calculate interest. Go to <a href="http://www.gov.uk/government/publications/rates-and-allowances-inheritance-tax-thresholds-and-interest-rates">www.gov.uk/government/publications/rates-and-allowances-inheritance-tax-thresholds-and-interest-rates</a> |  |                        |                        |                               |
|   | <b>Summary</b>   | <b>Tax</b>             | <b>Interest</b>        | <b>Total tax and interest</b> |
|   | Non-instalment   | £ <input type="text"/> | £ <input type="text"/> | £ <input type="text"/>        |
|   | Instalment   | £ <input type="text"/> | £ <input type="text"/> | £ <input type="text"/>        |
| <b>H14</b>  | <b>Total tax and interest being paid on this account</b> |                        |                        | £ <input type="text"/>        |



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## I Authority for repayment of Inheritance Tax

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

|    |  |    |  |
|----|--|----|--|
| I1 | Account name   | I3 | Sort code  |
|    | <input type="text"/>   |    | <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> |
| I2 | Account number   |    |  |
|    | <input type="text"/> <input type="text"/> <input type="text"/> <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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## J Disclosure of tax avoidance scheme

|    |   |    |   |
|----|---|----|---|
| J1 | Tax avoidance scheme and/or promoter reference number (SRN/PRN) | J2 | Tax year or date when tax advantage is expected |
|    | <input type="text"/><br><input type="text"/>                    |    | <input type="text"/>                            |

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## Declaration

To the best of my/our knowledge and belief, the information I/we have given and the statements I/we have made in this account and the schedules attached (together called 'this account') are correct and complete.

I/We understand that I/we may be liable to prosecution if I/we deliberately conceal any information that affects the liability to Inheritance Tax arising on the chargeable event, or if I/we deliberately include information in this account which I/we know to be false.

I/We understand that I/we may have to pay financial penalties if this account is delivered late or contains false information, or if I/we fail to remedy anything in this account which is incorrect in any material respect within a reasonable time of it coming to my/our notice.

I/We understand that I/we may have to pay interest on any unpaid tax according to the law where:

- I/We have elected to pay tax by instalments
- additional tax becomes payable for any reason

Each person liable to pay the tax on this account as a trustee must sign on page 10 to indicate that they have read and agree the statements above. If the form is not physically signed, then you must attach the declaration set out in the IHT100e notes.

Declaration continued

Surname

First names

Address

Postcode

Trustee's signature

Date DD MM YYYY

Surname

First names

Address

Postcode

Trustee's signature

Date DD MM YYYY

Surname

First names

Address

Postcode

Trustee's signature

Date DD MM YYYY

Surname

First names

Address

Postcode

Trustee's signature

Date DD MM YYYY

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## Return addresses and contact details

Once this form has been completed you should send the form to:

Inheritance Tax  
HM Revenue and Customs  
BX9 1HT

If you want to know more about any particular aspect of Inheritance Tax or have specific questions about completing the forms:


- go to [www.gov.uk/inheritance-tax](http://www.gov.uk/inheritance-tax)
- phone the Inheritance Tax Helpline on 0300 123 1072 (+44 300 123 1072 from outside the UK)

If you need a copy of any of our forms or leaflets you can download them from our website or phone the Inheritance Tax Helpline to order them.

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## Additional information

Use this space to provide any additional information that has not already been provided in this form.

 If you need more space, continue on a separate sheet.