



Note: If you are telling us about the ending of an interest in possession in settled property on the death of a life tenant do not work out the tax. We will do that for you.

Name of transferor

Date of transfer

1 About the transfer

1.1 Names and addresses of transferees

Relationship with transferor

Share and/or interest taken

1.2 Name and address of the person who will pay any tax due on this transfer.

Name

Address

1.3 Did the interest in possession come to an end on the death of the life tenant?

Yes Go to section 5

No Answer question 1.4

1.4 Did the transferor receive any assets in return for the assets transferred?

Yes Answer question 1.5

No Go to question 1.6

1.5 Describe the assets received

Value at date of transfer

Total

£

1.6 Was the transfer part of a wider series of transactions or arrangements?

Yes Answer question 1.7

No Go to question 1.8

1.7 Describe the position below

1.8 Was the transfer connected in any way with the purchase of or other dealing with an assurance policy or an annuity?

Yes

Answer question 1.9

No

Go to question 2.1

1.9 Describe the situation below

2 Earlier transfers

Is the transferor alive or did they survive the transfer by more than seven years?

Yes

Answer question 2.2

No

Go to question 2.3

2.2 Did the transferor make any gifts or other transfers of value that were chargeable to tax at the time they were made during the period of seven years ending on the date of this transfer?

Yes

Answer questions 2.4 and 2.5

No

N/A

Go to question 2.6

2.3 Did the transferor make any gifts or other transfers of value (including potentially exempt transfers) during the seven years ending on the date of death and before the date of this transfer **or** any gifts or other transfers of value that were chargeable at the time they were made during the seven years ending on the date of this transfer.

Yes

Answer questions 2.4 and 2.5

No

Go to question 2.6

2.4 State the chargeable value of the previous transfers.

£

2.5 State the IHT file reference for the previous transfers (if known)

2.6 Tax threshold

£

*The tax threshold to be used is normally the threshold applicable at the date of the gift you are telling us about. If this gift occurred within seven years of the date of the transferor's death **and** the threshold at that date is higher enter the tax threshold applicable at the date of death.*

3 Gift with reservation

Answer only if the transferor has died

3.1 Did the transferee take full possession of the assets transferred?

Yes Go to section 4

No Go to section 3.2

3.2 If the gift was land, did the transferor or their spouse or their civil partner continue to enjoy any right or interest or were they party to any arrangement in relation to the land?

Yes No

3.3 If the gift was of any other asset(s) did the deceased continue to have any right from all or any part of the asset(s)?

Yes No

3.4 If you have answered **yes** to questions 3.2 or 3.3 state the value of the assets at the date of death or the time the rights, benefits or interest came to an end (if earlier) and describe the position below.

£

If you have answered 'No' to question 3.1 do not work out the tax yourself. We will work it out for you.

4 Reliefs against tax

Taper relief

Fill in this section if you wish to claim taper relief

4.1 Date of the transferor's death

/ /

4.2 Rate of relief

%

5 Relief on successive charges

Fill in this section if you wish to claim relief on successive charges

5.1 Date of transfer under which the assets which are comprised in this transfer became settled property in which the transferor had an interest in possession (*this is the first transfer*)

/ /

5.2 Net value of the first transfer

£

5.3 Inheritance tax paid on the first transfer

£

| | | |
|------------|---|---|
| 5.4 | Assets from first transfer included in this transfer on which tax may not be paid by instalments | £ |
| 5.5 | Assets from first transfer included in this transfer on which tax may be paid by instalments | £ |
| 5.6 | Rate of relief | % |

6 Double taxation relief

Fill in this section if you wish to claim double taxation relief

| | | |
|------------|---|---|
| 6.1 | Foreign tax paid on assets on which IHT may not be paid by instalments | £ |
| 6.2 | Foreign tax paid on assets on which IHT may be paid by instalments | £ |
| 6.3 | Total foreign tax paid (<i>box 6.1 plus box 6.2</i>) | £ |

7 Tax previously paid on this transfer (if any)

| | | |
|------------|---|---|
| 7.1 | Tax which may not be paid by instalments | £ |
| 7.2 | Tax which may be paid by instalments | £ |
| 7.3 | Total (<i>box 7.1 plus box 7.2</i>) | £ |

This form is to accompany form IHT 100