

Non Interest in possession Settlements Principal charge (ten-year anniversary)

Name of settlement

Date of Settlement

1.1 Date of ten-year anniversary

1.2 Did any of the relevant property in the settlement at the date of the ten-year anniversary become relevant property (1) after the settlement started and (2) during the ten-year period immediately before the ten-year anniversary?

Yes

Answer question 1.3

No

Go to question 1.4

1.3 Provide the following information about the relevant property in the settlement which became relevant property after the settlement started and during the ten-year period immediately before the ten-year anniversary.

Description of the asset	Date on which the asset last became relevant property	Value at the date of the ten-year anniversary
Assets on which tax may not be paid by instalments		
Total		£

Assets on which tax may be paid by instalments		
Total		£

1.4 Have any proportionate charges arisen in the period of ten years ending on the anniversary date?

Yes

Answer question 1.5

No

Go to question 1.6

1.5 State the total value on which proportionate charges arose in the ten years ending on the day before the present ten-year anniversary (only include the amount taxable).

£

1.6 Did the settlor make any other **chargeable** transfers during the seven years prior to the date of the settlement? (Answer **no** if the settlement commenced before 27 March 1974).

Yes

Answer question 1.7

No

Go to question 1.8

1.7 State the total of chargeable transfers made by the settlor during the seven years ending immediately before the settlement was set up. (Disregard any transfers made on or before 27th March 1974).

1.8 Did the settlor make any chargeable transfer :

- after the settlement commenced and
- after 8th March 1982 and
- before the present ten-year anniversary

which increased the value of the settlement?

Yes

Answer question 1.9

No

Go to question 1.10

1.9 State the total value of the chargeable transfers made by the settlor during the seven years ending on the date of the transfer referred to in question 1.8. Ignore any transfers made on the date of the transfer referred to in question 1.8 and any transfers made into this settlement. (If there was more than one such transfer answer the question by reference to the transfer that gives the highest amount. See notes in IHT110).

1.10 Enter the higher of 1.7 and 1.9.

1.11 Have any assets been put into the settlement which are not and never have been relevant property? (Answer **no** if the settlement commenced before 27 March 1974).

Yes

Answer question 1.12

No

Go to question 1.13

1.12 Provide the following information in respect of the assets in the settlement which are not and never have been relevant property. (Ignore if this settlement commenced before 27th March 1974).

Description of the asset	Date on which the asset was placed in the settlement	Value at the date it was put into the settlement
Assets on which the tax may not be paid by instalments		
		£
		£
		£
		£
		£
	Sub Total	£

Assets on which the tax may be paid by instalments		
		£
		£
		£
		£
		£
	Sub Total	£

Total of all assets that are not and never have been relevant property

1.13 Did the settlor make any other settlements on the same day as this settlement?
(Answer **no** if the settlement commenced before 27 March 1974).

Yes

Answer questions 1.14 and 1.15

No

Go to question 1.16

1.14 State the total value of all the settlements made by the settlor on the same date as this settlement at the date on which they were set up.

£

1.15 State the IHT file reference for the other settlements

1.16 Threshold at the date of the chargeable event

£

2 Double taxation relief

Are you claiming double taxation relief?

Yes

Answer questions 2.1 to 2.3

No

That completes this form

2.1 Foreign tax paid on assets on which IHT may **not** be paid by instalments

£

2.2 Foreign tax paid on assets on which IHT may be paid by instalments

£

2.3 Total foreign tax paid (box 2.1 plus box 2.2)

£