



Alternatively secured or unsecured pension fund Return of information

Use this form to tell us about a chargeable event that has arisen on an alternatively secured or unsecured pension fund, but the chargeable value of the fund is 'nil' because all of the fund is being used either to provide benefits for relevant dependants or is being passed to charity. You should read the notes overleaf before filling in any particular box on this form. Complete all names and addresses in CAPITALS.

Name of original scheme member

Date of death

Name of dependant or relevant dependant

Date of chargeable event

1 About the scheme administrator.

Contact name

1.1

Telephone number

1.3

Capacity

1.2

Scheme reference number

1.4

2 About the event

2.1 Is any part of the fund going to be used to provide benefits for relevant dependants?

Yes

No

2.2 About the relevant dependants

Name	Address	Date of birth
<input type="text"/>	<input type="text"/>	<input type="text"/>

2.3 Is any part of the fund passing to charity?

Yes

No

3 About the alternatively secured or unsecured pension fund

3.1 What was the value of the fund at the date of the chargeable event?

P1

3.2 How much of the fund is going to be used to provide benefits for relevant dependants?

P2

3.3 How much of the fund is passing to charity?

P3

Chargeable value of the fund (box P1 less box P2 less box P3)
Box P4 should always be nil

P4

Form IHT105 notes

Relevant dependant	A 'relevant dependant' is a person who at the date of the member's death was <ul style="list-style-type: none">a 'dependant', as defined by Sch 28 para 15 FA2004, who was the person's spouse or civil partner or <ul style="list-style-type: none">is financially dependant on the member at that time.
Chargeable event	There are a number of occasions where a chargeable event arises on an alternatively secured pension fund. They are <ul style="list-style-type: none">a. when the scheme member dies,b. where a relevant dependant of an original scheme member dies or ceases to qualify as a relevant dependant and the original scheme member had an alternatively secured pension fund,c. where b (above) does not apply and a dependant or relevant dependant of an original scheme member dies with an alternatively secured pension fund and the original scheme member had an alternatively secured or unsecured pension fund.
Name of dependant or relevant dependant	If the event has occurred as a result of the death of a dependant or relevant dependant or a relevant dependant ceasing to be a relevant dependant, write the name of that person in the box and write in the date that they died or they ceased to be a relevant dependant.

1 Write in the name, capacity in which they are acting, and telephone number of the person we should contact in the event of a query about this form.

1.4 Write in the reference number of the pension scheme

2.1 If all or part of the fund is going to be used to provide benefits for relevant dependants tick the 'yes' box and answer question 2.2. If not, tick the 'no' box and go to question 2.3

2.2 Write in the boxes the names, addresses and dates of birth for all of the relevant dependants who will be receiving benefits. If you need more space, continue on an additional sheet and attach it to this form

2.3 Tick the box 'yes' or 'no' to show if all or part of the fund is passing to charity.

P1 Write in the net value of the fund at the date of the event.

P2 Write in the box the amount of the fund which is going to be used to provide benefits for relevant dependants, if any.

P3 Write in the box the amount of the fund which is passing to charity.

P4 Take boxes P3 and P2 away from box P1. Write the answer in here. The amount in box P4 should be 'nil'. If it is not, you must complete forms **IHT100** and **IHT100g** instead. You can obtain the correct forms from our website or by telephoning our helpline.

4 Declaration

To the best of our knowledge and belief, the information we, the scheme administrators, have given and the statements made in this form are correct and complete.

We understand that we may be liable to prosecution if we deliberately conceal any information that affects the liability to inheritance tax arising on the chargeable event OR if we deliberately include information in this form which we know to be false.

We understand that we may have to pay financial penalties if this form is incorrect by reason of our negligence or fraud OR if we fail to remedy anything in this form which is incorrect in any material respect within a reasonable time of it coming to our notice.

Signature

Full name and address

For and on behalf of the pension fund administrators

Date / /