

Debts due to the Settlement or Trust

Name of settlement

Date of transfer

 / /

Give details about any debts owed to the Transferor. Use a separate form for each loan or mortgage. You should read D33(Notes) in the guide "How to fill in form IHT100" (IHT110) before filling in this form.

1 On what date was the original loan made?

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2 What was the original value of the loan on that date?

 £

3 What was the value of the loan, including any interest due, still outstanding at the date of the chargeable event?

 DD1 £

Copy the total from box DD1 to box E9 or E10, page 3, form IHT100.

4 If you do not think that the value in box DD1 should be included say why in the box below. If you wish to include a reduced value in box E9 or E10, page 3, form IHT100, show how that value is calculated.

5 Give the name(s) of the borrower(s) and say whether they were related to the transferor.

6 Is there evidence to prove the existence of the loan?

If the answer is **yes** give details below

 No Yes

7 Was interest charged on the loan?

If the answer is **yes** give details below

 No Yes

8 Was any capital repaid before the date of the chargeable event?

If the answer is **yes** give details below

 No Yes