



Name of transferor/settlement

Date of transfer

Give details about any assets situated outside the UK that are the subject of the transfer you are telling us about. You should read D39(Notes) in the guide "How to fill in form IHT100" (IHT110) before filling in this form.

### 1 Assets outside the UK where tax may not be paid by instalments

#### Assets

Stocks, shares and securities

Total

FP1

Other foreign assets

Total

FP2

Total of assets (box FP1 plus box FP2)

FP3

#### Liabilities

Total of liabilities

FP4

Net assets (box FP3 less box FP4)

FP5

#### Exemptions and reliefs

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

Total exemptions and reliefs

FP6

Net total of foreign property where tax may not be paid by instalments

(box FP5 less box FP6)

FP7

Please turn over

## 2 Assets outside the UK where tax may be paid by instalments

Do you wish to pay tax on these assets by instalments?

No

Yes

- Assets

Total assets **FP8** £

- Liabilities

Total **FP9** £

Net assets *(box FP8 less box FP9)* **FP10** £

- Exemption and reliefs

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

Total exemptions and reliefs **FP11** £

Net total of foreign property where tax may be paid by instalments  
*(box FP10 less box FP11)*

**FP12** £