

Domicile outside the United Kingdom

Name

Date of transfer

 / /

You have said that the transferor was not domiciled in the United Kingdom. Answer the following questions and give the further details we ask for. You should read D31(Notes) in the guide "How to fill in form IHT100" (IHT110) before filling in this form.

- 1** Write a brief history of the life of the transferor. If the transferor was female, and had married at any time on or before 1 January 1974, include a history of the life of the transferor's husband (or husbands) while she was married and up until 1 January 1974.

- 2** Was the transferor or settlor domiciled in the UK at any time during the 3 years up to the date shown in the table below?

Yes

No

<i>Chargeable event</i>	<i>Date</i>
Gift or other transfer of value	Date of gift
Ending of an interest in possession	Date of the transaction or transfer
Recapture charge	Date of the earlier event giving rise to the deferment of inheritance tax
Flat rate charge	Date of the event
Principal charge	Date on which the settlement commenced
Proportionate charge	

3 Was the transferor resident in the UK for income tax purposes during the 3 years up to the relevant date shown in the answer to question 2?

Yes

No

If the answer is yes give details of any periods that the transferor was treated as resident in the UK during the 20 years ending on the relevant date.

4 Do you expect the terms of a Double Taxation Convention or Agreement to apply to any of the assets included in this chargeable event?

Yes

No

5 Is any foreign tax to be paid on assets in the UK as a result of this chargeable event?

Yes

No