



Ministry  
of Defence

[REDACTED]  
Defence Business Services Secretariat  
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Blackpool  
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FY5 3WP

Ref: FOI2015/02866 [REDACTED]

E-mail: [DBS-RESecretariat@mod.uk](mailto:DBS-RESecretariat@mod.uk)

Email: [REDACTED]

30 March 2015

Dear [REDACTED]

Thank you for your email to the Joint Casualty and Compassionate Centre (JCCC) of 27 February 2015 requesting the following information:

- 1. *How many inheritance tax exemption certificates were applied for in the last 2 years?*
- 2. *Of those applications, how many were refused? ."*

I am treating your correspondence as a request for information under the Freedom of Information Act 2000 (FOIA).

A search for the information has now been completed within the Ministry of Defence, and I can confirm that all the information in scope of your request is held.

The information you have requested can be found in the tables below:

Serving Personnel Financial Year	Issued	Refused
2012/13	34	N/ A
2013/14	7	N/A
2014/15 (Up to 28 Feb 2015)	5	N/A

Veterans Financial Year	Applications	Refused	Issued	Other *
2012/13	63	17	20	26
2013/14	97	16	46	35
2014/15 (Up to 28 Feb 2015)	39	11	14	14

**NOTE**

\* Cases that may still be under consideration, speculative enquires or where the enquirer decides not to pursue the application when advised of the requirements.


It may be useful if I explain that the procedures for investigating and, where appropriate, granting Inheritance Tax exemptions differ slightly for serving personnel than Veterans.

Eligibility in respect of the estates of individuals who die in military service is considered automatically as part of the routine support to bereaved families provided by the Ministry of Defence (MOD). However, the MOD does not track the death of Veterans and therefore their NOK or executors have to apply for the exemption. For both serving personnel and Veterans, exemptions can only be granted if the requirements of the Inheritance Tax Act 1984 are met.

If you are not satisfied with this response or you wish to complain about any aspect of the handling of your request, then you should contact me in the first instance. If informal resolution is not possible and you are still dissatisfied then you may apply for an independent internal review by contacting the Information Rights Compliance team, 1<sup>st</sup> Floor, MOD Main Building, Whitehall, SW1A 2HB (e-mail [CIO-FOI-IR@mod.uk](mailto:CIO-FOI-IR@mod.uk)). Please note that any request for an internal review must be made within 40 working days of the date on which the attempt to reach informal resolution has come to an end.

If you remain dissatisfied following an internal review, you may take your complaint to the Information Commissioner under the provisions of Section 50 of the Freedom of Information Act. Please note that the Information Commissioner will not investigate your case until the MOD internal review process has been completed. Further details of the role and powers of the Information Commissioner can be found on the Commissioner's website, <https://ico.org.uk/>.

Yours sincerely,



DBS Secretariat