



Postcode

### Details of the person to whom HMRC should send the certificate

Fill in the full name and address in the box on the left and the rest of the details below.

Your reference

Phone number

## When to use this form

Use this form to apply for clearance when you're sure there will be no further changes that will affect the tax position.

## Section A: About the liability

**Inheritance Tax reference number to which this application relates**

**Type of account** (for example, IHT100, IHT400)

**Date account was sent to HMRC** DD MM YYYY

  

**Name** (for example, deceased, transferor, settlement)

**Date of event** (for example, death, transfer, settlement creation)

DD MM YYYY

  

**Date of amendments to the account**

(for example, C4 corrective account or other correspondence)

   DD MM YYYY   DD MM YYYY

**Date of calculations from HMRC**

   DD MM YYYY   DD MM YYYY

**i We cannot deal with your request for clearance if this section is not completed**

I/we declare that to the best of my/our knowledge there will be no further changes to these values and that I/we have disclosed all material facts.

Yes

You must not make this declaration or submit this form unless you're sure, to the best of your knowledge, that the values in the estate are final.

## Section B Declaration by the appropriate person

To the best of my/our knowledge and belief, the information given above is correct. I am/we are not aware of any other information which I/we should disclose. I/we apply for a statutory certificate of discharge.

<b>Name</b> <input type="text"/>	<b>Name</b> <input type="text"/>
<b>Signature</b> <input type="text"/>	<b>Signature</b> <input type="text"/>
<b>Capacity*</b> <input type="text"/>	<b>Capacity*</b> <input type="text"/>
<b>Date</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<b>Date</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
<b>Name</b> <input type="text"/>	<b>Name</b> <input type="text"/>
<b>Signature</b> <input type="text"/>	<b>Signature</b> <input type="text"/>
<b>Capacity*</b> <input type="text"/>	<b>Capacity*</b> <input type="text"/>
<b>Date</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<b>Date</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

\*Capacity for example executor, administrator, transferee, trustee. Professional agents must not sign this form on behalf of the appropriate persons.

### Where to send the form

Send the completed form to:

Inheritance Tax  
HM Revenue and Customs  
BX9 1HT

### For more information contact:

Probate and IHT Helpline 0300 123 1072

Outside the UK +44 300 123 1072

[www.gov.uk/inheritance-tax](http://www.gov.uk/inheritance-tax)

If you need a copy of any of our forms and leaflets you can download them from our website.

## Section C: Certificate (for official use)

The Commissioners of HM Revenue and Customs discharge the above named applicant(s) from any (further) claim for tax or duty on the value attributable to the property at section A, on the occasion specified at section A except for any tax which is being paid by instalments

Signed by

for and on behalf of the Commissioners

Date  DD MM YYYY

This certificate is given under Inheritance Tax Act 1984 s239(2) or Finance Act 1975 sch.4 para.25 (2) or Finance Act 1894 s11(2) and does not itself constitute a determination of values of individual items for any other HM Revenue and Customs purpose. In particular, the issue of the certificate does not necessarily mean that values have been 'ascertained' or that values may be taken as market values for Capital Gains Tax within the provisions of section 274 and paragraph 9, schedule 11, Taxation of Chargeable Gains Act 1992. This certificate is not valid in certain circumstances, such as in the case of fraud or failure to disclose material facts or if further tax becomes payable as a result of an instrument of variation - see section 239 (4) Inheritance Tax Act 1984.