



When to use this form

Use this form to tell us about an event affecting property with conditional exemption and exemption from Estate Duty. You'll need to refer to the 'IHT100f Notes' to complete this form.

Heritage reference

DP

A About the owner of the asset

1 Is the owner of the asset
An individual or group of individuals
A trust
Other

If the owner of the asset is an individual or group of individuals

Complete boxes 2 to 8 for each individual owner.

2a Title
3a Surname
4a First names
5a Full address
6a Date of birth
7a National Insurance number
8a Unique Tax reference (UTR)

2b Title
3b Surname
4b First names
5b Full address
6b Date of birth
7b National Insurance number
8b Unique Tax reference (UTR)

2c	Title Mr, Mrs, Miss, Ms or other title
<input type="text"/>	
3c	Surname
<input type="text"/>	
4c	First names
<input type="text"/>	
5c	Full address
<input type="text"/>	
<input type="text"/>	
<input type="text"/>	
Postcode	
<input type="text"/>	
6c	Date of birth DD MM YYYY
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
7c	National Insurance number
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
8c	Unique Tax reference (UTR)
<input type="text"/>	

2d	Title Mr, Mrs, Miss, Ms or other title
<input type="text"/>	
3d	Surname
<input type="text"/>	
4d	First names
<input type="text"/>	
5d	Full address
<input type="text"/>	
<input type="text"/>	
<input type="text"/>	
Postcode	
<input type="text"/>	
6d	Date of birth DD MM YYYY
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
7d	National Insurance number
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
8d	Unique Tax reference (UTR)
<input type="text"/>	

Continue from section B.

If the owner of the asset is a trust

9	Name of trust	11	Inheritance tax file reference or Estate Duty file reference (if known)
<input type="text"/>		<input type="text"/>	
10	Start date of the trust DD MM YYYY	12	Unique Tax reference (UTR) or unique reference number (URN) for the trust
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		<input type="text"/>	

Continue from section B.

i If you're a trustee you may have to register the trust using the Trust Registration Service and ensure the details are up to date. For more information go to www.gov.uk/trusts-taxes/registering-a-trust

If the owner of the asset is not an individual, group of individuals or a trust

13	If the owner is not an individual, group of individuals or a trust, please let us know who owns the asset being reported
<input type="text"/>	

Continue from section B.

B Details of the person or firm dealing with this event

14 Full name or business name <input type="text"/>	17 Phone number <input type="text"/>
15 Contact name <input type="text"/>	18 Email address <input type="text"/>
16 Full address <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <small>Postcode</small>	19 Capacity (for example, transferee, trustee, agent) <input type="text"/>
	20 Reference <input type="text"/>

C About the chargeable event

21 What was the date of the event? DD MM YYYY

22 What was the event? Put an X in the appropriate box

Death of owner	<input type="checkbox"/>	Tell us in the box on the next page if the new owner wants to renew the undertaking (if appropriate), or if a conditional exemption is being claimed
Commercial sale	<input type="checkbox"/>	
Private sale	<input type="checkbox"/>	
Gift	<input type="checkbox"/>	Tell us in the box on the next page if the new owner wants to renew the undertaking (if appropriate), or if a conditional exemption is being claimed
Removal from the UK	<input type="checkbox"/>	
Withdrawal of public access	<input type="checkbox"/>	
Loss of asset	<input type="checkbox"/>	
Other	<input type="checkbox"/>	Give details in the box on the next page

C About the chargeable event continued

If you put 'X' in the Death of owner, Gift or Other boxes on the last page give more details in the box below.

23 Give the following details of each of the assets being reported. If you need to give further entries or want to provide more information, please send a separate schedule of all the assets.

HMRC unique identification	Description of the asset	Open market value at the date of the event £

24 Have you enclosed a separate schedule of assets at box 23?

No

Yes

25 If this event was the result of a sale, what were the allowable costs of the sale?

Amount £	Description

26 Capital Gains tax, paid or provisionally due, on this event

Amount £	Description

27 Do you want to pay the tax by making an offer in lieu?

No

Yes If Yes, HMRC will contact you to discuss this in further detail

i Calculating the tax: you're not required to calculate the tax due on this chargeable event as HMRC will do this for you. HMRC will issue calculations following receipt of this account.

D Authority for repayment of tax

If we need to repay any overpaid Inheritance Tax we'll make payments directly to a customer's bank account using Faster Payments. The payment will be identified on the bank statement by the Inheritance Tax reference number. Enter the account details below.

28 Account name

29 Sort code

 - -

30 Account number

E Disclosure of tax avoidance scheme

31 Tax avoidance scheme and/or promoter reference number (SRN/PRN) <input type="text"/>	32 Tax year or date when tax advantage is expected <input type="text"/>
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Declaration

To the best of my/our knowledge and belief, the information I/we have given and the statements I/We have made in this account, the event form and the schedules attached (together called 'this account') are correct and complete.

I/We understand that I/we may be liable to prosecution if I/we deliberately conceal any information that affects the liability to Inheritance Tax arising on the chargeable event, or if I/we deliberately include information in this account which I/we know to be false.

I/We understand that I/we may have to pay financial penalties if this account is delivered late or contains false information, or if I/we fail to correct anything in this account which is incorrect in any material respect within a reasonable time of it coming to my/our notice.

I/We understand that I/we may have to pay interest on any unpaid tax according to the law where:

- I/we have elected to pay tax by instalments
- additional tax becomes payable for any reason

Each person liable to pay the tax on this account whether as transferor, transferee or trustee, must sign on page 6 to indicate that they have read and agree the statements above. Or if the form is not physically signed then you must attach the declaration set out in the IHT100f Notes.

Surname or agent name <input type="text"/>
First names <input type="text"/>
Address <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <small>Postcode</small> <input type="text"/>
Signature <input type="text"/>
Capacity in which signed For example, agent, transferee, transferor, trustee <input type="text"/>
Date DD MM YYYY <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Surname or agent name <input type="text"/>
First names <input type="text"/>
Address <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <small>Postcode</small> <input type="text"/>
Signature <input type="text"/>
Capacity in which signed For example, agent, transferee, transferor, trustee <input type="text"/>
Date DD MM YYYY <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Declaration continued

Surname or agent name
<input type="text"/>
First names
<input type="text"/>
Address
<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>
<small>Postcode</small>
<input type="text"/>
Signature
<input type="text"/>
Capacity in which signed For example, agent, transferee, transferor, trustee
<input type="text"/>
Date DD MM YYYY
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Surname or agent name
<input type="text"/>
First names
<input type="text"/>
Address
<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>
<small>Postcode</small>
<input type="text"/>
Signature
<input type="text"/>
Capacity in which signed For example, agent, transferee, transferor, trustee
<input type="text"/>
Date DD MM YYYY
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Return addresses and contact details

Once this form has been completed you should send the form to:


Wealthy and Mid-sized Business Compliance
HM Revenue and Customs
SO842
Heritage Team (Fitzroy House)
Central Mail Unit
Newcastle
NE98 1ZZ

If you have any questions about completing this form:

- go to www.gov.uk/inheritance-tax
- phone the Heritage Helpline on 03000 580 058 (+44 3000 580 058 from outside the UK)

Additional information

Use this space to provide any additional information that has not already been provided in this form.

 If you need more space, continue on a separate sheet.