



### When to use this schedule

Fill in this schedule to tell us about any assets situated outside the United Kingdom (UK) that are the subject of a transfer you're telling us about.

If the transferor or settlor was domiciled in the UK then complete questions 1 and 2 below. If not then complete questions 3 to 6 below.

Please read the guidance in the notes section before filling in this schedule.

**Name of transferor/settlor**

**Date of transfer** DD MM YYYY

**Inheritance Tax reference number** if known

#### If you need help

For more information, go to [www.gov.uk/inheritance-tax](http://www.gov.uk/inheritance-tax) or you can phone the Inheritance Tax Helpline on 0300 123 1072.

If you're calling from outside of the UK phone +44 300 123 1072.

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

<b>1</b>	<b>Stocks, shares and securities, please indicate with the letter 'U' any shares that are unlisted</b>	£
Total		FP1
<b>Other foreign assets</b>		£
Total		FP2
Total assets (box FP1 plus box FP2)		FP3

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

Liabilities		£
Total liabilities		FP4
Net assets (box FP3 minus box FP4)		FP5
<b>Exemptions and reliefs</b>		
If you're deducting charity exemption, enter the full name of the charity, the country of establishment and the HM Revenue and Customs (HMRC) charities reference, if known.		
		£
Total exemptions and reliefs		FP6
Net total of foreign property where tax may not be paid by instalments (box FP5 minus box FP6)		FP7

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

2	Assets	£
Total assets		FP8

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

Liabilities	£
<div style="border: 1px solid black; height: 150px;"></div>	
Total liabilities	FP9
Net assets (box FP8 minus box FP9)	FP10
<b>Exemptions and reliefs</b>	
If you're deducting charity exemption, enter the full name of the charity, the country of establishment and the HM Revenue and Customs (HMRC) charities reference, if known.	
	£
<div style="border: 1px solid black; height: 150px;"></div>	
Total exemptions and reliefs	FP11
Net total of foreign property where tax may be paid by instalments (box FP10 minus box FP11)	FP12

## Assets outside the UK with value attributable to UK residential property

**3** Please describe the foreign assets that are being reported.  
Put an 'X' in the boxes that apply

Interests in a foreign close company, whose value is attributable to UK residential property	<input type="checkbox"/>
Interests in a foreign partnership, whose value is attributable to UK residential property	<input type="checkbox"/>
Loans to individuals, trustees or partnerships that have been used to acquire UK residential property	<input type="checkbox"/>
The sale proceeds of any of the above	<input type="checkbox"/>
Assets provided as security, collateral or guarantee for loans made to individuals, trustees or partnerships	<input type="checkbox"/>

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

4 Stocks, shares and securities, please indicate with the letter 'U' any shares that are unlisted

Assets	Value £	Value attributable to UK residential property £
Total		FP13

Other foreign assets	Value £	Value attributable to UK residential property £
Total		FP14

Total assets (box FP13 plus box FP14) **FP15**

Liabilities	Value £
Total liabilities	
<b>FP16</b>	

Net assets (box FP15 minus box FP16) **FP17**

## Assets outside the UK where tax may not be payable by instalments continued

### Exemptions and reliefs

If you're deducting charity exemption, enter the full name of the charity, the country of establishment and the HM Revenue and Customs (HMRC) charities reference, if known.

Value £

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Total exemptions and reliefs **FP18**

Net total of foreign property where tax may not be paid by instalments  
(box FP17 minus box FP18) **FP19**

## Assets outside the UK where tax may be payable by instalments

5 Stocks, shares and securities, please indicate with the letter 'U' any shares that are unlisted

Value attributable to  
UK residential property  
£

Assets

Value £

Assets	Value £	Value attributable to UK residential property £

Total **FP20**

Liabilities

Value £

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Total liabilities **FP21**

Net assets (box FP20 minus box FP21) **FP22**

## Assets outside the UK where tax may be payable by instalments continued

### Exemptions and reliefs

If you're deducting charity exemption, enter the full name of the charity, the country of establishment and the HM Revenue and Customs (HMRC) charities reference, if known.

£


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Total exemptions and reliefs **FP23**

Net total of foreign property where tax may be paid by instalments  
(box FP22 minus box FP23)

**FP24**

**6** Use the space to provide any additional information about the connection between the assets being reported and the UK residential property

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