



## When to use this form

Use this form to tell us about a charge arising on the 10 year anniversary of a trust. You'll need to refer to IHT100d Notes when completing this form.

## A About the settlor

Please provide details of the settlor.

<p><b>A1 Title</b> Mr, Mrs, Miss, Ms or other title</p> <input type="text"/>	<p><b>A7 Date of death (if applicable) DD MM YYYY</b></p> <input type="text"/>
<p><b>A2 Surname</b></p> <input type="text"/>	<p><b>A8 At the start of the trust was the settlor domiciled or deemed to be domiciled in the UK?</b></p> <p>No <input type="checkbox"/> If No, complete schedule D31 continue from box A9</p> <p>Yes <input type="checkbox"/> If Yes, continue from box A9</p>
<p><b>A3 First names</b></p> <input type="text"/>	<p><b>A9 Did the settlor make any additions after the start of the trust?</b></p> <p>No <input type="checkbox"/> If No, continue from section B</p> <p>Yes <input type="checkbox"/> If Yes, continue from box A10</p>
<p><b>A4 Full address (if applicable)</b></p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <small>Postcode</small>	<p><b>A10 At the date of any additions was the settlor domiciled or deemed domiciled in the UK?</b></p> <p>No <input type="checkbox"/> If No, complete Schedule D31</p> <p>Yes <input type="checkbox"/> If Yes, continue from section B</p>
<p><b>A5 Date of birth DD MM YYYY</b></p> <input type="text"/>	
<p><b>A6 Was the settlor born in the UK?</b></p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p>	

## B Details of the person or business dealing with this event

<p><b>B1 Full name or business name</b></p> <input type="text"/>	<p><b>B4 Phone number</b></p> <input type="text"/>
<p><b>B2 Contact name</b></p> <input type="text"/>	<p><b>B5 Email address</b></p> <input type="text"/>
<p><b>B3 Full address</b></p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <small>Postcode</small>	<p><b>B6 Capacity (for example, trustee, agent)</b></p> <input type="text"/>
	<p><b>B7 Reference</b></p> <input type="text"/>

## C About the trust

<p><b>C1 Name of trust</b></p> <input style="width: 90%;" type="text"/>	<p><b>C4 Inheritance tax reference number</b></p> <input style="width: 90%;" type="text"/>
<p><b>C2 Date trust started DD MM YYYY</b></p> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>	<p><b>C5 Unique tax reference (UTR) or Unique reference number (URN) for the trust</b></p> <input style="width: 90%;" type="text"/>
<p><b>C3 Date of this 10 year charge DD MM YYYY</b></p> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>	

**i** If you're a trustee, you may have to register the trust using the Trust Registration Service and make sure the details are up to date. For more information, go to [www.gov.uk/guidance/register-your-clients-trust](http://www.gov.uk/guidance/register-your-clients-trust)

## D What makes up your trust account schedules

To make a complete account of the trust assets you may need to fill in some separate schedules. Tell us if the transfer being reported contains any of the following assets. Put an 'X' in all of the boxes which apply to you.

<p><b>D1 Domicile outside the UK</b> (complete Schedule D31) <input type="checkbox"/></p> <p><b>D2 Stocks and shares</b> (complete Schedule D32) <input type="checkbox"/></p> <p><b>D3 Money on loan from the trust that had not been repaid at the date of the chargeable event</b> (complete Schedule D33) <input type="checkbox"/></p> <p><b>D4 Insurance policies included in the event</b> (complete Schedule D34) <input type="checkbox"/></p> <p><b>D5 Household and personal goods</b> (complete Schedule D35) <input type="checkbox"/></p>	<p><b>D6 Any land, buildings, trees or underwood in the UK</b> (complete Schedule D36) <input type="checkbox"/></p> <p><b>D7 Deducting agricultural relief</b> (complete Schedule D37) <input type="checkbox"/></p> <p><b>D8 Deducting business relief</b> (complete Schedule D38) <input type="checkbox"/></p> <p><b>D9 Any assets outside the UK</b> (complete Schedule D39) <input type="checkbox"/></p>
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## E Assets in the UK chargeable to tax as part of this event

Enter the values of the assets at the date of the 10 year charge in the boxes below. Enter '0' in the box if the transfer did not involve this type of asset.

	Column A	Column B
<b>E1 Houses, Buildings and Land (excluding farmhouses and farmland)</b>		£ <input style="width: 80%;" type="text"/>
<b>E2 Bank, building society and other financial accounts</b>	£ <input style="width: 80%;" type="text"/>	
<b>E3 Cash</b>	£ <input style="width: 80%;" type="text"/>	
<b>E4 Premium Bonds and National Savings and Investments products</b>	£ <input style="width: 80%;" type="text"/>	
<b>E5 Household and personal goods</b>	£ <input style="width: 80%;" type="text"/>	
<b>E6 Life assurance, pensions and mortgage protection policies</b>	£ <input style="width: 80%;" type="text"/>	
<b>E7 UK Government and municipal securities but include dividends and interest at box E9</b>	£ <input style="width: 80%;" type="text"/>	
<b>E8 Listed stocks, shares and investments that did not give the trustees control of the company</b>	£ <input style="width: 80%;" type="text"/>	

## E Assets in the UK chargeable to tax as part of this event (continued)

	Column A	Column B
E9 Dividends or interest on stocks, shares and securities	£ <input type="text"/>	
E10 Traded unlisted and unlisted shares except control holdings	£ <input type="text"/>	
E11 Traded unlisted and unlisted shares except control holdings (to see if instalments apply refer to notes at Part B of schedule D32)		£ <input type="text"/>
E12 Control holdings of unlisted, traded unlisted and listed shares		£ <input type="text"/>
E13 Farms, farmhouses and farmland		£ <input type="text"/>
E14 Businesses including farm businesses and business assets		£ <input type="text"/>
E15 Other land, buildings and rights over land		£ <input type="text"/>
E16 Debts due to the trustees	£ <input type="text"/>	
E17 Income Tax or Capital Gains Tax repayment	£ <input type="text"/>	
E18 Any assets not included above (give details in 'Additional information' section at the end of this form)	£ <input type="text"/>	

E19 Total value of assets where tax may not be paid by instalments (sum column A)	£ <input type="text"/>	
E20 Total value of assets where tax may be paid by instalments (sum column B)		£ <input type="text"/>

E21 Do you wish to pay the tax in column B by instalments? No <input type="checkbox"/> Yes <input type="checkbox"/>	E22 Number of instalments being paid now <input type="text"/>
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**i** Additional information should be included in the 'Additional information' section at the end of this form.

## F Liabilities, exemptions and reliefs

### Liabilities

F1 All liabilities secured against or payable from assets in column A of Section E		
Name of creditor	Description of liability	Amount £
Total value of column A liabilities		F1 <input type="text"/>

**F2 All liabilities secured against or payable from assets in column B of Section E**

Name of creditor	Description of liability	Amount £
Total value of column B liabilities		F2

**Exemptions and reliefs****F3 Exemptions and reliefs claimed against assets in column A of Section E**

If you're deducting charity exemption, enter the full name of the charity, the country of establishment and the HMRC charities reference, if available.

Type of relief or exemption	Amount £	
Total exemptions and reliefs claimed where column A has been completed		F3

**F4 Exemptions and reliefs claimed against assets in column B of Section E**

If you're deducting charity exemption, enter the full name of the charity, the country of establishment and the HMRC charities reference, if available.

Type of relief or exemption	Amount £
Total exemptions and reliefs claimed where column B has been completed <b>F4</b>	

**F5 Chargeable value of assets where tax may not be paid by instalments**

(box E19 minus box F1 minus box F3)

£

**F6 Foreign assets where tax may not be paid by instalments**

(from Schedule D39, box FP7 plus box FP19)

£

**F7 Total value of assets where tax may not be paid by instalments (box F5 plus box F6)**

£

**F8 Chargeable value of assets where tax may be paid by instalments**

(box E20 minus box F2 minus box F4)

£

**F9 Foreign assets where tax may be paid by instalments**

(from Schedule D39, box FP12 plus box FP24)

£

**F10 Total value of assets where tax may be paid by instalments (box F8 plus box F9)**

£

**F11 Grand total (box F7 plus box F10)**

£

## G Calculation of rate of tax - further information needed

### Related trusts

**G1 Did the settlor make any other trusts on the same day as this trust started?**

No  If No, continue from box G3

Yes  If Yes, continue from box G2

**G2 What was the value of the assets in the other trusts on that day?**

If the 10 year anniversary is on or after 18 November 2015 only include the value in relevant property trusts.

£

## Same day additions (anniversaries on or after 18 November 2015)

**G3** After the trust began did the settlor add any assets to its trust that increased the value by more than £5,000?

No  If No, continue from box G8

Yes  If Yes, continue from box G4

**G4** Tell us the dates and the values of these additions

Assets	Date on which the asset was added to the trust	Value of the asset at the date it was added the trust

**G5** On any of those dates above did the settlor add any assets to any other trusts that increased their value by more than £5,000?

No  If No, continue from box G8

Yes  If Yes, continue from box G6 (and then continue to box G7)

**G6** Tell us the dates and the values of these additions and the tax reference numbers (if known)

Date of additions	Tax reference and UTR numbers (if known)	Value £
Total		<b>G6</b>

**G7** What was the total value of the assets in the other trusts at the times when each or any of those other trusts started?

£

## Nil rate band available

**G8** Have any exit charges arisen in the period of 10 years ending on the anniversary date?

No  If No, continue from box G10

Yes  If Yes, continue from box G9

**G9** State the value of all the exit charges that arose in these 10 years.

Write in the total value of the assets on which the exit charge arose. Include the amount chargeable even if no tax was payable.

£

**G10** Did the settlor make any chargeable transfers during the 7 years immediately before the trust started?

Only applicable to trusts made on or after 27 March 1974.

No  If No, enter nil in box G11

Yes  If Yes, continue from box G11

**G11 State the total value of all these chargeable transfers**

£

**G12 Did the settlor make a chargeable transfer?** (put an 'X' in the boxes that apply)

After the trust began

After 8 March 1982

Before the present 10 year anniversary

Continue from box G13 if all 3 apply, otherwise continue from box G15

**G13 Did that transfer increase the value of this trust?**

No

If No, continue from box G15

Yes

If Yes, continue from box G14

**G14 State the total value of the chargeable transfers made by the settlor during the 7 years ending on the date of the transfer referred to in box G12**

Ignore any transfers made on the date of the transfer referred to in box G12 and any transfers made into this settlement (if there was more than one transfer, answer the question by reference to the transfer that gives the highest amount).

£

**G15 Enter the higher of box G11 and box G14**

£

**G16 Maximum nil rate band at the date of the anniversary**

£

**G17 Less total at box G9**

£

**G18 Less total at box G15**

£

**G19 Total nil rate band available**

£

**i** If the total of box G17 plus box G18 are more than the nil rate band at box G16 you should enter 'nil' in the total at box G19. If the figure at box G19 is greater than the sum of box F11 plus box G2 plus box G6 plus box G7 then the IHT due is nil and you can continue to section J.

## Quick calculations

**G20 If you have answered 'No' to each of the questions at boxes G1, G3 and G8 complete the table below and continue from H14**

Value at box F11 £	-	Value at box G19 £	x	6%	=	IHT payable £		Rate of tax (Box D ÷ Box A%) %
<b>A</b>		<b>B</b>		<b>C</b>		<b>D</b>		<b>E</b>
<input type="text"/>		<input type="text"/>		<input type="text"/>		<input type="text"/>		<input type="text"/>

## H Working out the tax payable

H1	Relevant property (box F11)	£	<input type="text"/>
H2	Related trusts (box G2)	£	<input type="text"/>
H3	Same day additions (box G6)	£	<input type="text"/>
H4	Historic value of relevant property in other trusts (box G7)	£	<input type="text"/>
H5	Total (box H1 plus box H2 plus box H3 plus box H4)	£	<input type="text"/>
H6	Nil rate band available (box G19)	£	<input type="text"/>
H7	Balance (box H5 minus box H6)	£	<input type="text"/>
H8	Multiply value at box H7 by 20%	£	<input type="text"/>
H9	Divide value at box H8 by value box H5 and multiply by 100		<input type="text"/> %
H10	Multiply value at box H9 by 30%		<input type="text"/> %

### Tax before rate relief

H11	Multiply value at box F11 by value at box H10	£	<input type="text"/>
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### Non instalment tax

H12	Multiply value at box F7 by value at box H10	£	<input type="text"/>
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### Instalment tax

H13	Multiply value at box F10 by value at box H10	£	<input type="text"/>
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### Provisions relating to rate relief

H14	Did any new assets become comprised in the trust (or become relevant property) in the previous 10 years?		
No	<input type="checkbox"/>	If No, continue from box H17	
Yes	<input type="checkbox"/>	If Yes, relief against the tax may be available, complete boxes H15 and H16	

**i** For non-instalment property complete box H15 to calculate the relief.  
For instalment property complete box H16 to calculate the relief.  
Please note that the figures to put in column A in the tables below are the values of the added assets at the anniversary. It may be necessary to estimate the value.



**H15 Non-Instalment property**

Value of relevant property at the 10 year anniversary that is attributable to the non-instalment assets within box H14	x	Rate % (box H10 or box G20E if applicable)	x	Complete quarters between the last 10 year anniversary and the date on which the asset last became relevant property	÷	40	=	Reduction in tax £
<b>A</b>		<b>B</b>		<b>C</b>		<b>D</b>		<b>E</b>
						40		
						40		
						40		
						40		
						40		
						40		
Total reduction								<b>H15</b>

**H16 Instalment property**

Value of relevant property at the 10 year anniversary that is attributable to the instalment assets within box H14	x	Rate % (box H10 or box G20E if applicable)	x	Complete quarters between the last 10 year anniversary and the date on which the asset last became relevant property	÷	40	=	Reduction in tax £
<b>A</b>		<b>B</b>		<b>C</b>		<b>D</b>		<b>E</b>
						40		
						40		
						40		
						40		
						40		
						40		
Total reduction								<b>H16</b>

**H17 Tax summary**

**Non-instalment property** (box H12 minus box H15 if applicable)

**A** £

**Instalment property** (box H13 minus box H16 if applicable)

**B** £

**H18 Total tax after reduction (box H17A plus box H17B)**

£

**i** Please note that if you are paying before the due date you can ignore this section on interest.

**H19 Working out the interest on the total tax payable**

You can use our interest calculator to work out the interest due or refer to the IHT100d notes for information on how to calculate interest. Go to [www.hmrc.gov.uk/tools/inheritancetax/interest-rate-calculator](http://www.hmrc.gov.uk/tools/inheritancetax/interest-rate-calculator)

Summary	Tax	Interest	Total tax and interest
Non-instalments	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
Instalments	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>

**H20 Total tax and interest being paid**

£

## I Authority for repayment of Inheritance 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 payments will be identified on the bank statement by the Inheritance Tax reference number.

Enter the account details below.

<b>I1 Account name</b>	<input type="text"/>	<b>I3 Sort code</b>	<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/>
<b>I2 Account number</b>	<input type="text"/>		

## J Disclosure of tax avoidance scheme

<b>J1 Tax avoidance scheme and/or promoter reference number (SRN/PRN)</b>	<input type="text"/> <input type="text"/>	<b>J2 Tax year or date when tax advantage is expected</b>	<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 remedy 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 as trustee, must sign on page 11 to indicate that they have read and agree the statements above. Or if the form is not physically signed then the declaration set out in the IHT100D Notes is attached.

## Declaration continued

**Surname**

**First names**

**Full address**  
  
  
  
Postcode

**Trustee's signature**

**Date** DD MM YYYY

**Surname**

**First names**

**Full address**  
  
  
  
Postcode

**Trustee's signature**

**Date** DD MM YYYY

**Surname**

**First names**

**Full address**  
  
  
  
Postcode

**Trustee's signature**

**Date** DD MM YYYY

**Surname**

**First names**

**Full address**  
  
  
  
Postcode

**Trustee's signature**

**Date** DD MM YYYY

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## Return addresses and contact details

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

Inheritance Tax  
HM Revenue and Customs  
BX9 1HT

Phone: 0300 123 1072

If you want to know more about any particular aspect of Inheritance Tax or have specific questions about completing the forms:


- go to [www.gov.uk/inheritance-tax](http://www.gov.uk/inheritance-tax)
- phone the Probate and Inheritance Tax Helpline on 0300 123 1072 (+44 300 123 1072 from outside the UK)

If you need a copy of any of our forms or leaflets you can download them from our website or phone the Probate and Inheritance Tax Helpline to order them.

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## 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.