



When to use this schedule

Fill in this schedule if you have said the person (the transferor/settlor) was not domiciled in the United Kingdom (UK) and either:

- they died before 6 April 2025
- the chargeable event was before 6 April 2025

You can also fill in this form to tell us about the person's domicile for chargeable transfers on or after 6 April 2025 where a double taxation convention applies because of the person's domicile.

Please read the guidance in the notes on 'Domicile' before filling in this schedule.

Name of transferor/settlor

Date of transfer or chargeable event DD MM YYYY

Inheritance Tax reference number if known

If you need help

For more information, go to 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.

Details of the transferor/settlor

1 Was the person domiciled for Inheritance Tax purposes in the UK at any time during the 3 years up to the date referred to in the table? Put 'X' in the box

No

☐

Yes

☐

Chargeable event	Date
(IHT100a) Gift or other transfer of value	Date of gift/transfer of value
(IHT100b) Ending of an interest in possession	When the settlor made the trust (or added to it)
(IHT100e) Flat rate charge	Date of the event
(IHT100d) Principal charge	When the settlor made the trust (or added to it)
(IHT100c) Proportionate charge	

2 Was the person resident in the UK for Income Tax purposes during the 6 tax years up to the date referred to in the answer to box 1?

No ☐

Yes ☐ Give details of any periods that the person (the transferor/settlor) was treated as resident in the UK during the 20 years ending on the relevant date

3 Do you expect the terms of a double taxation convention or agreement to apply to any of the assets included in this chargeable event?

No ☐

Yes ☐

4 Is any foreign tax to be paid on assets in the UK as a result of this chargeable event?

No ☐

Yes ☐

History of the person (the transferor/settlor)

We need this information to get a full history of the person's life to the date of the chargeable event. This will help us to decide their domicile at that time.

5 Where was the person born?

Town

Country

6 What was the person's nationality at birth?

7 What was the person's domicile of origin?

8 What was the person's nationality at the time of the transfer or time the settlement was made or added to?

History of the person (the transferor/settlor) continued

9


On what dates did the person leave the UK to set-up their main home abroad?

10

Tell us about the person's education and employment history.

11

Give details of the person's visits to the UK, how long they stayed and the purpose of those visits.



If the person was male, you have completed this form.

If the person was female and married before 1 January 1974 continue with the rest of the form. We need this information because a married woman's domicile was affected by her husband's domicile if they were married before this date.

12

Where was the person's husband born?

Town

Country

13

What was the person's husband's nationality at birth?

14

What was the husband's nationality? If he was deceased, what was his nationality when he died?

15 Tell us about the person's husband's education and employment history while she was married to him, up to and including 1 January 1974.

If she had more than one husband before this date, tell us about each husband up to and including 1 January 1974.