



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

Inheritance tax file reference or Estate Duty file reference (if known)

A About the owner of the asset

1 Is the owner of the asset

An individual or group of individuals Complete boxes 2 to 8 for each individual owner and then continue from Section B

A trust Complete boxes 9 to 12 and then continue from Section B

Other Complete boxes 13 and then continue from Section B

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

Complete boxes 2 to 8 for each individual owner.

2a Title

Mr, Mrs, Miss, Ms or other title

3a Surname

4a First names

5a Full address

6a Date of birth DD MM YYYY

7a National Insurance number

8a Unique Tax reference (UTR)

2b Title

Mr, Mrs, Miss, Ms or other title

3b Surname

4b First names

5b Full address

6b Date of birth DD MM YYYY

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"/> <input type="text"/> Postcode |
| 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"/> |
| 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"/> <input type="text"/> Postcode |
| 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"/> |
| 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 | <input type="text"/> | Box 11 is not in use | | |
| 10 | Start date of the trust 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"/> | 12 | Unique Tax reference (UTR) or unique reference number (URN) for the trust | <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 make sure 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 more detail

i Calculating the tax: you do not need 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"/> |
|---|---|

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 as a trustee, must sign below to indicate that they have read and agreed the statements above. If the form is not physically signed then you must attach the declaration set out in the IHT100f Notes.

| |
|---|
| Surname <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"/> |
| Trustee's signature <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 <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"/> |
| Trustee's signature <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 | <input type="text"/> |
| First names | <input type="text"/> |
| Address | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| Postcode | <input type="text"/> |
| Trustee's signature | <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 | <input type="text"/> |
| First names | <input type="text"/> |
| Address | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| Postcode | <input type="text"/> |
| Trustee's signature | <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 address and contact details

When this form has been completed you should send it to:

Wealthy/Mid-sized Business Compliance
Inheritance Tax
HM Revenue and Customs
BX9 1LH

If you have any questions about completing this form:

- go to www.gov.uk/inheritance-tax
- email us at mailpoint.f@hmrc.gov.uk


Important information about communicating by email

If you choose to email us, please be aware that email is not secure. The main risk is that information sent by email could be changed or read by someone else before it reaches us. Please only use email to contact us or send us information if you accept the risks.

If you have any doubt that an email has not come from HMRC, then do not click on any links, give any personal details or reply to the email. You should send the email to us at phishing@hmrc.gov.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.