



When to use this form

Use this form to tell us when a beneficiary's interest in a qualifying interest in possession in a trust comes to an end during their lifetime.

Do not use this form to tell us if the ending of the qualifying interest in possession was due to the person's death (form IHT100b(death) or form IHT418 must be used if you're a trustee also acting as an executor of the death estate).

You'll need to refer to the IHT100b notes when completing this form.

A About the person whose interest has come to an end

Please give details of the person whose interest in possession has come to an end (or has been devalued) as a result of this transfer.

A1 Title Mr, Mrs, Miss, Ms or other title <input type="text"/>	A7a Was the event before 6 April 2025 and/or did the settlor of the trust die before 6 April 2025? No <input type="checkbox"/> Yes <input type="checkbox"/> If Yes, go to section B
A2 Surname <input type="text"/>	A7b Was the person whose interest has come to an end a long-term UK resident at the date of this event? No <input type="checkbox"/> If No, complete schedule D31a and go to box A8 Yes <input type="checkbox"/>
A3 First names <input type="text"/>	A8 Inheritance Tax file reference (if known) <input type="text"/>
A4 Address <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Postcode	
A5 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"/> <input type="text"/> <input type="text"/> <input type="text"/>	
A6 At the date of this transfer, was the person: married or in a civil partnership <input type="checkbox"/> single <input type="checkbox"/> divorced or a former civil partner <input type="checkbox"/> widowed or a surviving civil partner <input type="checkbox"/>	

B Name and address of the person or business dealing with this event

B1 Full name or company name	<input type="text"/>	B4 Phone number	<input type="text"/>
B2 Contact name	<input type="text"/>	B5 Email address	<input type="text"/>
B3 Address	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	B6 Capacity For example, transferor, trustee, agent	<input type="text"/>
Postcode	<input type="text"/>	B7 Reference	<input type="text"/>

C About the trust and the event

C1 Name of trust

C2 Start date of the trust DD MM YYYY

C3 Inheritance Tax file reference (if known)

C4 Unique Tax reference (UTR) or unique reference number (URN) for the trust

C5 What was the date the beneficiary became entitled to the interest in possession DD MM YYYY

C6 What was the date that the interest in possession came to an end? DD MM YYYY

C7 How has the interest in possession come to an end?
Put an 'X' in each box that applies and answer questions C8, C9, C10 or C11 if appropriate, then continue from C12.

The trustees have used their powers to distribute assets in favour of others (if selected answer C8)

The beneficiary has given away their interest (if selected answer C8 and C9)

The trustees have used their powers to end the interest (if selected answer C10 and C11)

Other (if selected explain below and answer C10 and C11)

C8 Who have the assets been transferred to?

Names and addresses of the individual, company or trust who the assets have transferred to	Relationship to transferor	Description of the assets (or share of the assets)	Asset value £

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

C9 Did the person whose interest has come to an end receive anything in return for the assets transferred?

No

Yes If Yes, tell us what was received in return and the value at the date of transfer

What was received?	Value at date of transfer £

C10 Did the trustees enter into a transaction which reduced the values of the assets remaining within the trust?

No

Yes If Yes, give details of the transaction below

C11 Was the transfer, or any assets involved in the transfer, part of a wider series of transactions, arrangement or connected event?

No

Yes If Yes, tell us about the series of transactions, arrangements or connected event

C12 Does the trust continue after this event?

No

Yes

D About the settlor

D1 Title Mr, Mrs, Miss, Ms or other title <input type="text"/>	D8a Was the chargeable event being reported here on or after 6 April 2025? No <input type="checkbox"/> If No, go to box D8d Yes <input type="checkbox"/>
D2 Surname <input type="text"/>	D8b At the date of this event was the settlor a long-term UK resident? No <input type="checkbox"/> If No, complete Schedule D31a and go to section E Yes <input type="checkbox"/>
D3 First names <input type="text"/>	D8c Is any value to be left out of account because the settled property was excluded property at 30 October 2024? No <input type="checkbox"/> If No, go to section E Yes <input type="checkbox"/> If Yes, complete Schedule D31b and go to box D8d
D4 Address (if applicable) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <small>Postcode</small>	D8d At the start of the trust was the settlor domiciled or deemed to be domiciled in the UK? No <input type="checkbox"/> If No, complete Schedule D31 and go to box D9 Yes <input type="checkbox"/>
D5 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"/>	D9 Did the settlor make any additions to the trust? No <input type="checkbox"/> If No, go to section E Yes <input type="checkbox"/>
D6 Was the settlor born in the UK? No <input type="checkbox"/> Yes <input type="checkbox"/>	D10 At the date of any additions was the settlor domiciled or deemed to be domiciled in the UK? No <input type="checkbox"/> If No, complete Schedule D31 and go to section E Yes <input type="checkbox"/>
D7 Date of death (if applicable) 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"/>	
D7a If applicable, was the date of death on or after 6 April 2025? No <input type="checkbox"/> If No, go to box D8d Yes <input type="checkbox"/>	
D7b If applicable, was the settlor a long-term UK resident when they died? No <input type="checkbox"/> If No, complete Schedule D31a and go to box D8a Yes <input type="checkbox"/> If Yes, go to section E	

E Details of the schedule pages

Tell us if the transfer being reported requires any of the following. Put an 'X' in all of the boxes which apply to you.

E1 Domicile outside the UK (complete Schedule D31)	<input type="checkbox"/>	E5 Household and personal goods (complete Schedule D35)	<input type="checkbox"/>
E1a Long-term UK residence (complete Schedule D31a)	<input type="checkbox"/>	E6 Any land, buildings, trees or underwood in the UK (complete Schedule D36)	<input type="checkbox"/>
E1b Long-term UK residence - transitional provisions (complete Schedule D31b)	<input type="checkbox"/>	E7 Deducting agricultural relief (complete Schedule D37)	<input type="checkbox"/>
E2 Stocks and shares (complete Schedule D32)	<input type="checkbox"/>	E8 Deducting business relief (complete Schedule D38)	<input type="checkbox"/>
E3 Money on loan from the settlement that had not been repaid at the date of the chargeable event (complete Schedule D33)	<input type="checkbox"/>	E9 Any assets outside the UK (complete Schedule D39)	<input type="checkbox"/>
E4 Insurance policies included in the event (complete Schedule D34)	<input type="checkbox"/>		

F Assets in the UK chargeable to tax as part of this transfer

Enter the values of the assets transferred as part of this transfer in the boxes below.

Enter '0' in the box if the transfer did not involve this type of asset


	Column A	Column B
F1 Houses, buildings and land (excluding farmhouses and farmland)		£ <input type="text"/>
F2 Bank, building society and other financial accounts	£ <input type="text"/>	
F3 Cash	£ <input type="text"/>	
F4 Premium Bonds and National Savings and Investments products	£ <input type="text"/>	
F5 Household and personal goods	£ <input type="text"/>	
F6 Life assurance, pensions and mortgage protection policies	£ <input type="text"/>	
F7 UK Government and municipal securities but include dividends and interest at box F10	£ <input type="text"/>	
F8 Listed stocks, shares and investments that did not give the person making the transfer control of the company	£ <input type="text"/>	
F9 Dividends or interest on stocks, shares and securities	£ <input type="text"/>	
F10 Traded unlisted and unlisted shares except control holdings	£ <input type="text"/>	
F11 Traded unlisted and unlisted shares except control holdings (see notes at Part B of Schedule D32)		£ <input type="text"/>
F12 Control holdings of unlisted, traded unlisted and listed shares		£ <input type="text"/>
F13 Farms, farmhouses and farmland		£ <input type="text"/>
F14 Businesses including farm businesses and business assets		£ <input type="text"/>
F15 Other land, buildings and rights over land		£ <input type="text"/>
F16 Debts due to the trustees	£ <input type="text"/>	
F17 Income Tax or Capital Gains Tax repayment	£ <input type="text"/>	
F18 Any assets not included above (give details in the 'Additional information' section at the end of this form)	£ <input type="text"/>	
F19 Total value of assets where tax may not be paid by instalments (total of column A)	£ <input type="text"/>	
F20 Total value of assets where tax may be paid by instalments (total of column B)		£ <input type="text"/>

F Assets in the UK chargeable to tax as part of this transfer continued

F21 Do you want to pay the tax in column B by instalments?

No

Yes If Yes, tell us the number of instalments being paid now

 Additional information should be included in the 'Additional information' section at the end of this form.

G Liabilities, exemptions and reliefs

Liabilities

G1 All liabilities secured against or payable from assets in column A of section F

Name of creditor	Description of liability	Amount £
Total value of column A liabilities		G1

G Liabilities, exemptions and reliefs continued

Liabilities

G2 All liabilities secured against or payable from assets in column B of section F		
Name of creditor	Description of liability	Amount £
Total value of column B liabilities		G2

Exemptions and reliefs

G3 Exemptions and reliefs claimed against assets in column A of section F (do not include any annual exemption here, enter it at box G5) 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	
G3	

Exemptions and reliefs continued

G4 Exemptions and reliefs claimed against assets in column B of section F (do not include any annual exemption here, enter it at box G6)

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	
	G4

G5 Annual exemption being deducted against non-instalment assets	£ <input type="text"/>
G6 Annual exemption being deducted against instalment assets	£ <input type="text"/>
G7 Chargeable value of assets in UK where tax may not be paid by instalments (box F19 minus box G1 minus box G3 minus box G5)	£ <input type="text"/>
G8 Foreign assets where tax may not be paid by instalments (from Schedule D39, box FP7 plus box FP19)	£ <input type="text"/>
G9 Total value of assets where tax may not be paid by instalments (box G7 plus box G8)	£ <input type="text"/>
G10 Chargeable value of assets in the UK where tax may be paid by instalments (box F20 minus box G2 minus box G4 minus box G6)	£ <input type="text"/>
G11 Foreign assets where tax may be paid by instalments (from Schedule D39, box FP12 plus box FP24)	£ <input type="text"/>
G12 Total value of assets where tax may be paid by instalments (box G10 plus box G11)	£ <input type="text"/>
G13 Grand total (box G9 plus box G12)	£ <input type="text"/>

H Working out the tax

You can find more guidance on how to fill in this section in the IHT100b notes.

Earlier transfers of value

H1	Did the person whose interest is coming to an end make any other gifts or transfers of value that were not exempt or potentially exempt during the 7 years ending on the date of this transfer?	
No	<input type="checkbox"/>	If No, continue from box H3
Yes	<input type="checkbox"/>	If Yes, complete box H2
H2	State the total chargeable value of previous transfers	£ <input type="text"/>

Nil rate band available

H3	Full Inheritance Tax nil rate band at date of transfer	£ <input type="text"/>
H4	Total chargeable value of previous transfers (box H2) (if blank enter '0')	£ <input type="text"/>
H5	Inheritance Tax nil rate band available on this transfer (box H3 minus box H4) (if this figure is a minus, enter '0')	£ <input type="text"/>

i If the figure in box H3 is greater than the sum of box G13 and box H2 then the rate of tax is nil and you should go to section I.

Working out the tax due

H6	Total chargeable transfer (box G13)	£ <input type="text"/>
H7	Value chargeable to tax (box H6 minus box H5)	£ <input type="text"/>
H8	Inheritance Tax (box H7 x 20%)	£ <input type="text"/>
H9	If the trust started less than 5 years before this event was any Inheritance Tax paid when the trust was set up?	
No	<input type="checkbox"/>	
Yes	<input type="checkbox"/>	If Yes, you may be entitled to claim tax relief. See the notes then enter the amount in box H10.
H10	Quick succession relief (enter '0' if you answered No to H9 above)	£ <input type="text"/>
H11	Net Inheritance Tax (box H8 minus box H10)	£ <input type="text"/>
H12	Non-instalment tax (Box G9 multiplied by box H11) divided by box H6	£ <input type="text"/>
H13	Instalment tax (Box G12 multiplied by box H11) divided by box H6	£ <input type="text"/>
H14	Instalment tax being paid now (box H13 multiplied by box F21) divided by 10	£ <input type="text"/>

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

Working out the interest

H15 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 IHT100b notes for information on how to calculate interest. Go to www.gov.uk/government/publications/rates-and-allowances-inheritance-tax-thresholds-and-interest-rates

Summary	Tax	Interest	Total tax and interest
Non-instalment (box H12)	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
Instalment (box H13)	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>

H16 Total tax and interest being paid on this account

£

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 payment will be identified on the bank statement by the Inheritance Tax reference number. Enter the account details below.

I1 Account name

I2 Sort code

 - -

I3 Account number

J Disclosure of tax avoidance scheme

J1 Tax avoidance scheme and/or promoter reference number (SRN/PRN)

J2 Tax year or date when tax advantage is expected

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 a trustee must sign on page 13 to indicate that they have read and agree the statements above. If the form is not physically signed then you must attach the declaration set out in the IHT100b notes.

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
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Address
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Postcode
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Trustee's signature
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Trustee's signature
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Surname
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First names
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Postcode
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Trustee's signature
<input type="text"/>
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
- phone the 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 Inheritance Tax Helpline to order them.

Additional information

Use this space to give any additional information that has not already been given in this form.

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