



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.

Complete questions 1 and 2 if:

- the chargeable transfer is on or after 6 April 2025 and the transferor and/or settlor is a long-term UK resident
- the settlor died on or after 6 April 2025 and was a long-term UK resident when they died
- the chargeable transfer was on or before 5 April 2025 and the settlor was domiciled in the UK when the assets were added to the settlement
- the settlor died on or before 5 April 2025 and the settlor was domiciled in the UK when the assets were added to the settlement

If none of the above apply, then complete questions 3 and 4.
Please read the D39 notes before filling in this form.

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 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

1

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

£

Total

FP1

Other foreign assets

£

Total

FP2

Total assets (box FP1 plus box FP2)

FP3

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

| Liabilities | | £ |
|--|--|-----|
| <div></div> | | |
| Total liabilities | | FP4 |
| Net assets (box FP3 minus box FP4) | | FP5 |
| 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. | | |
| <div></div> | | £ |
| 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 | £ |
|---|--------------|-----|
| | <div></div> | |
| | Total assets | FP8 |

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

| Liabilities | £ |
|--|------|
| <div></div> | |
| Total liabilities | FP9 |
| Net assets (box FP8 minus box FP9) | FP10 |
| 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. | |
| <div></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. If you did not put an 'X' in any of the boxes, you do not need to complete the rest of this form. | |
| 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"/> |

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

Value attributable to
UK residential property

| Assets | Value £ | £ |
|--------|---------|---|
|--------|---------|---|

| Value £ | £ |
|---------|---|
|---------|---|

£

| | | |
|-------|------|--|
| Total | FP13 | |
|-------|------|--|

| | | |
|----------------------|---------|---|
| Other foreign assets | Value £ | £ |
|----------------------|---------|---|

| Value £ | £ |
|---------|---|
|---------|---|

Value attributable to
UK residential property
£

| | |
|-------|------|
| Total | FP14 |
|-------|------|

| | |
|---------------------------------------|------|
| Total assets (box FP13 plus box FP14) | FP15 |
|---------------------------------------|------|

| Liabilities | Value £ |
|-------------------|------------|
| Share capital | 100 |
| Reserves | 100 |
| Long-term debt | 100 |
| Short-term debt | 100 |
| Trade payables | 100 |
| Trade receivables | 100 |
| Prepaid expenses | 100 |
| Accrued expenses | 100 |
| Accrued income | 100 |
| Deferred income | 100 |
| Provisions | 100 |
| Other liabilities | 100 |
| Total | 600 |

Value £

| | | |
|-------------------|------|--|
| Total liabilities | FP16 | |
|-------------------|------|--|

| | | |
|--------------------------------------|------|--|
| 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 £

| | |
|--|--|
| | |
|--|--|

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 £

| | | |
|--|--|--|
| | | |
|--|--|--|

Total **FP20**

Liabilities

Value £

| | |
|--|--|
| | |
|--|--|

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. £

| | |
|--|--|
| | |
|--|--|

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.