



When to use this form

Fill in this form if you've claimed that the deceased was not domiciled in the United Kingdom (UK):

- for all deaths up to 5 April 2025
- for deaths on or after 6 April 2025 where a double taxation convention applies because of the deceased's domicile

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

Name of deceased

Date of death 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.

Deceased's domicile

1 Was the deceased domiciled in the UK at any time during the 3 years up to the date of death?

No ☐ Yes ☐

If Yes, do not complete this form, as we will regard the deceased as domiciled in the UK. You must include their entire estate in form IHT400.

2 Has the deceased's domicile been agreed for other HM Revenue and Customs (HMRC) purposes?

No ☐ Go to box 6

Yes ☐

3 Date of the agreement DD MM YYYY

4 Name and address of the HMRC office who agreed the deceased's domicile

Postcode

5 HMRC reference number

Deceased's residency for tax purposes

6 Was the deceased resident in the UK for Income Tax purposes during the 6 years before the date of death?

No ☐ Yes ☐ If Yes, give details when the deceased was treated as resident in the UK during the previous 20 tax years.

From	To	From	To
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Deceased's history

We need this information to get a full picture of the deceased's life. This will help us decide their domicile.

7 Where was the deceased born?	8 What was the deceased's nationality at birth?
Town <input type="text"/>	<input type="text"/>
Country <input type="text"/>	9 What was the deceased's domicile of origin? <input type="text"/>
	10 What was the deceased's nationality at death? <input type="text"/>

11 On what dates did the deceased leave the UK to set up their main home abroad?	<input type="text"/>
12 Tell us about the deceased's education and employment history	<input type="text"/>
13 Give details of the deceased's visits to the UK, how long they stayed, the address at which they stayed and the purpose of those visits	<input type="text"/>
14 Tell us why you believe the deceased did not intend to remain in or return to the UK and provide any evidence you may have to support this	<input type="text"/>

If you need more space use the 'Additional information' box on page 16 of form IHT400 or a separate sheet, if necessary.



If the deceased was male, go to box 20

If the deceased was female, go to box 15

15 Was the deceased married on or before 1 January 1974?

No ☐ Go to box 20

Yes ☐

We need this information because a married woman's domicile was affected by her husband's domicile, if they were married before 1 January 1974.

16 Where was the deceased's husband born?

Town

Country

17 What was the deceased's husband's nationality at birth?

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

19 Tell us about the deceased'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.

Deceased's estate

- 20 Who will benefit from the deceased's estate under the law or will that applies in the claimed country of domicile?

- 21 Are you deducting surviving spouse or civil partner exemption?

No ☐ Go to box 22

Yes ☐ Give brief details of the assets the surviving spouse or civil partner will receive following the death

- 22 Explain how the estate is to be distributed and how you've established this.

If you've had professional advice from someone in the deceased's country of domicile, attach a copy of this.

- 23 Did the deceased leave any assets outside the UK?

No ☐

Yes ☐ Give approximate value

£

- 24 Do you expect the terms of the double taxation convention or agreement to apply to any of the assets owned by the deceased?

No ☐ Yes ☐

- 25 Is any foreign tax to be paid on assets in the UK as a result of the deceased death?

No ☐ Yes ☐