



When to use this schedule

This schedule is for chargeable events on or after 6 April 2025.

Fill in this schedule if you have said the person (the settlor/transferor) was a long-term UK resident, but that transitional provisions apply.

Please read the guidance in the notes on 'Long-term UK residents' before filling in this schedule.

Name of settlor/transferor

Date of transfer or chargeable event DD MM YYYY

Inheritance Tax reference number if known

Settlor's/Transferor's Unique Taxpayer Reference (UTR)

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

1 Date the transferor become beneficially entitled to the interest in possession DD MM YYYY

This must be before 30 October 2024 for transitional provision to apply.

Details of the settlement

2 On what date did the property first become comprised in the settlement? DD MM YYYY

This must be before 30 October 2024 for transitional provision to apply.

3 At the start of the trust was the settlor domiciled or deemed to be domiciled in the UK? Put 'X' in one box

No ☐

Yes ☐

4 Did the settlor make any additions after the start of the trust?

No ☐ Go to box 6

Yes ☐

5 At the date of any additions was the settlor domiciled or deemed to be domiciled in the UK?

No ☐

Yes ☐

Details of the settlement continued

6

Was the settlor a formerly domiciled resident in the tax year 2024 to 2025?

No ☐

Yes ☐

7

Has any person purchased an interest in possession in the settlement at any time?

No ☐

Yes ☐

8

At 30 October 2024 and at the date of this event was all of the settled property:

- situated outside the UK or is a holding in an authorised unit trust or a share in an open-ended investment company
- not property to which schedule A1 (overseas property with value attributable to UK residential property) applies

No ☐ Go to box 9

Yes ☐

Additional information

9

Give any additional details including if part of the settled property qualifies for transitional provision and part does not