



When to use this form

Fill in this form if you wish to claim relief on land or buildings that were part of the deceased's estate and were sold at a loss.

To qualify for relief the sale must have been made within 4 years of the date of death and a claim submitted 7 years from the date of death. This period may be extended if the sale is to an authority with compulsory purchase powers.

Help

Read the notes below before filling in this form.

For more information or help, or another copy of this form:

- go to www.gov.uk/topic/personal-tax/inheritance-tax
• phone our helpline on 0300 123 1072
• if calling from outside the UK, phone +44 300 123 1072

Your rights and obligations

'HMRC Charter' explains what you can expect from you.

For more information, go to www.gov.uk/government/publications/hmrc-charter

Form fields for Deceased's surname, Deceased's first names, Date of death (DD MM YYYY), and Inheritance Tax reference number.

Where to send the form

Please send the completed form to: Inheritance Tax, HM Revenue and Customs, BX9 1HT

Person HM Revenue and Customs (HMRC) should contact about this claim

Form fields for Name and address, Postcode, Your reference, and Your phone number.

Claim for relief

Notes

- 1 Only make a claim for relief if you are the 'appropriate persons'. The 'appropriate persons' are those liable for the Inheritance Tax (IHT) on the value of the land and buildings. For example, the executors, the administrators, trustees or donees. If more than one group of people is liable for the tax, the 'appropriate persons' are those who are paying it. Tell us the capacity in which you are signing this form. All appropriate persons must sign this form. We cannot accept a claim signed by agents. You cannot claim relief if no Inheritance Tax is due on the delivery of the IHT account. If no tax has been paid there can be no appropriate person to make a claim.
2 Enter every interest in land or buildings you sold as the appropriate persons during the 4 year period (read note 1, above).
3 We advise you not to make a claim until all items to be sold have been sold. You cannot withdraw a claim for relief if it proves to be disadvantageous. Note that any discount for jointly owned property at death does not apply to the share of the proceeds of sale which may result in a disadvantageous claim.
4 You may claim provisional relief within 4 months of the last qualifying sale unless you intend to purchase an interest in land during those 4 months. If we give provisional relief, we may review it later.
5 The date of sale or purchase is usually the date contracts are exchanged or, in Scotland, when the terms of the offer and qualified acceptance have been agreed in writing.

- 6 The relief is based on the gross sale price but restricted by the net price of any purchase. Do not deduct expenses relating to a sale or purchase (for example, commission, stamp duty, legal fees). The gross sale price will usually be the agreed sale price in the sale contract.
- 7 You cannot claim relief if the sale price differs from the value on death by less than £1,000 or 5% of the value on death, whichever is lower.
- 8 You may not be able to claim relief on a sale to a beneficiary or the relative of a beneficiary. Any profit from such a sale or exchange may reduce the relief on a qualifying sale.
- 9 If land is purchased between the date of death and 4 months after the last qualifying sale (read 'When to use this form'), relief may be restricted.
- 10 Special rules apply to a lease or interest in a lease with less than 50 years to run at the date of death. Please show the unexpired term at the date of death in box 1.
- 11 If a claim is made after the interest in land is distributed from the estate, relief may not be available.
- 12 To help us process your claim quickly, include a full Completion Statement for every property you're claiming for.

Land and buildings sold

1 Please give details of all land and buildings that were sold within the 4 years after the death, in the box below, whether they were sold for more or less than the value at the date of death. If you need more space, please copy this page.

| Address or description of the property and tenure (read note 10) | Value at the date of death £ | Date of sale (read note 5) | Gross sale proceeds (read note 6) £ | Name of each purchaser |
|--|---------------------------------|----------------------------|--|------------------------|
| | | | | |
| Total | £ | | Total | £ |

About the land and buildings

For each question put an 'X' in the Yes or No box, as appropriate. If Yes, enter additional information in the space provided after each question. If you need more space, continue on a separate sheet and show clearly which question numbers are referred to.

2 Did either the purchaser or any relative of the purchaser have any beneficial interest in any of the sold properties between the deceased's death and the sale?
Put an 'X' in one box

No Yes If Yes, enter details below.

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3 Were any sale prices less than the best price you could reasonably have obtained at the date of sale?

No Yes

If Yes, please explain why you accepted a lower price and state the best price that you could reasonably have obtained.

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4 Do you intend to make any further sales of land in the 4 years following the death?

No Yes If Yes, enter details below.

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5 Did you purchase any interests in land or buildings, as the appropriate person, between the death and 4 months after the last of the sales?

No Yes If Yes, enter details below.

Note: you cannot claim relief if less than 4 months have passed since the last date of sale and you intend to buy any interest in land in the same capacity within those 4 months (read note 4 on page 1).

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6 Was there anything different about any of the land and buildings at the date of sale and the date of death?
For example, a lease may have been granted, a right of way may have been granted, structural damage may have occurred. Put an 'X' in one box

No Yes If Yes, enter details below.

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7 Has any statutory compensation become payable to any person since the death for any interest in land or buildings involved in this claim?

No Yes If Yes, enter details below.

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8 Have the vendors or their relatives acquired a right to repurchase any old property?

No Yes If Yes, enter details below.

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9 Has anything been received since the death under any insurance claim relating to the interests in land or buildings?

No Yes If Yes, enter details below.

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Important
If you have answered Yes, to questions 2 to 9, relief may not be due, or if it is due, it may be restricted.

Repayment authority

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 here.

Account name

Sort code

Account number

Declaration by the appropriate persons

Read note 1 on page 1. We will not be able to deal with your claim unless you put an 'X' in one of the 2 boxes below.

To the best of my or our knowledge and belief, the information given on this form and any attached schedules or copies of page 2 is true and complete. Please put an 'X' in either box 1 or 2, as appropriate.

1 I will not sell or exchange further interests in land in the 4 years after the date of death in my capacity as the appropriate person, and/or

I will not make purchases of any interests in land in the 4 months after the date of the last sale included in this claim in my capacity as the appropriate person.

2 If further sales, exchanges or purchases are intended, I understand that the relief granted will be provisional and I will provide details of any further sales or exchanges and any purchases made to HMRC.

I understand that clearance cannot be issued until the relief is final.

Name

Capacity for example, executor, transferee, trustee

Signature

Date DD MM YYYY

Name

Capacity for example, executor, transferee, trustee

Signature

Date DD MM YYYY

Name

Capacity for example, executor, transferee, trustee

Signature

Date DD MM YYYY

Name

Capacity for example, executor, transferee, trustee

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