



When to use this form

Use this form to tell us about assets that are no longer held on special trusts. You'll need to refer to the guidance note 'IHT100e notes' when completing this form.

Inheritance Tax reference number (if known)

A About the settlor

Please provide the details of the settlor

A1 Title
Mr, Mrs, Miss, Ms or other title

A2 Surname

A3 First names

A4 Address if applicable

Postcode

A5 Date of birth DD MM YYYY

A6 Was the settlor born in the UK?
No Yes

A7 Date of death (if applicable) DD MM YYYY

A7a Was the event before 6 April 2025 and/or did the settlor of the trust die before 6 April 2025?
No
Yes If Yes, go to box A7c

A7b Was the settlor a long-term UK resident at the date of this event (or if the settlor is deceased, were they a long-term UK resident at their date of death)?
No If No, complete Schedule D31a and go to box A8
Yes If Yes, go to box A7c

A7c Does a double taxation convention apply which depends on the settlor's domicile?
No If No, go to section B
Yes If Yes, complete Schedule D31 and go to box A8

A8 At the start of the trust was the settlor domiciled or deemed to be domiciled in the UK?
No If No, complete Schedule D31 and go to box A9
Yes

A9 Did the settlor make any additions to the trust after the start of the trust?
No If No, go to section B
Yes

A10 At the date of any additions was the settlor domiciled or deemed to be domiciled in the UK?
No If No, complete Schedule D31 and go to section B
Yes

B Details of the person or business dealing with this event

B1	Full name or business name	<input type="text"/>
B2	Contact name	<input type="text"/>
B3	Address	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	Postcode	<input type="text"/>

B4	Phone number	<input type="text"/>
B5	Email address	<input type="text"/>
B6	Capacity For example, transferor, trustee, agent	<input type="text"/>
B7	Reference	<input type="text"/>

C About the trust

C1	Name of trust	<input type="text"/>
C2	Date trust started 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"/>
C3	Inheritance Tax file reference number (if known)	<input type="text"/>
C4	Unique tax reference (UTR) or Unique reference number (URN) for the trust	<input type="text"/>

C5	Type of trust - put 'X' in one box	
	Temporary Charitable Trust	<input type="checkbox"/>
	Accumulation and Maintenance Trust	<input type="checkbox"/>
	Bereaved Minor Trust	<input type="checkbox"/>
	18 to 25 Trust (alternative charge not within IHT100h)	<input type="checkbox"/>
	Protective Trust (pre 12 April 1978)	<input type="checkbox"/>
	Disabled Trust (pre 10 March 1981)	<input type="checkbox"/>
	Employee Benefit Trust	<input type="checkbox"/>
	Newspaper Trust	<input type="checkbox"/>

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

D About the chargeable event

D1 What is the date of the event being reported? DD MM YYYY

D2 What is the event being reported? Put an 'X' in the boxes which apply

End of trust
 Appointment to a beneficiary
 Loan or other payment to participator
 Trust no longer satisfies special conditions Give more details in the box below
 Reduction in value of trust assets Give more details in the box below
 Other Give more details in the box below

D3 If applicable, who benefits from the event?

Names and address	Description of the asset or share of the asset	Asset value £

E What makes up your trust account schedules

To make a complete account of the trust assets you may need to fill in some separate schedules.

Tell us if the event being reported contains 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"/>
E2 Stocks and share (complete Schedule D32) <input type="checkbox"/>	E7 Deducting Agricultural Relief (complete Schedule D37) <input type="checkbox"/>
E3 Money on loan from the trust that had not been repaid at the date of the chargeable event (complete Schedule D33) <input type="checkbox"/>	E8 Deducting Business Relief (complete Schedule D38) <input type="checkbox"/>
E4 Insurance and policies in the event (complete Schedule D34) <input type="checkbox"/>	E9 Any assets outside the UK (complete Schedule D39) <input type="checkbox"/>


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

Enter the values of the assets transferred as part of this event 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 F9	£ <input type="text"/>	
F8 Listed stocks, shares and investments that did not give the trustees 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 in 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 should be included 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 column A)	£ <input type="text"/>	
F20 Total value of assets where tax may be paid by instalments (total column B)		£ <input type="text"/>

F21 If the beneficiaries are paying the tax then do they wish to elect to pay the tax in column B by instalments? No <input type="checkbox"/> Yes <input type="checkbox"/>	F22 Number of instalments being paid now <input type="text"/>
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 Additional information should be included in the 'Additional information' section at the end of this form.

Liabilities

G3 Exemptions and reliefs where column A has been completed

If you're deducting charity exemption, enter the full name of the charity, the country of establishment and the HMRC charities reference, if available. If you're deducting Agricultural or Business Relief, list each item of property and amount separately, and fill in the 'Rate of relief' column to show if you're claiming 100% or 50%.

Type of relief or exemption	Rate of relief enter 100% or 50%	Amount £
Total exemptions and reliefs claimed against assets in column A of section F		G3

G4 Exemptions and reliefs where column B has been completed

If you're deducting charity exemption, enter the full name of the charity, the country of establishment and the HMRC charities reference, if available. If you're deducting Agricultural or Business Relief, list each item of property and amount separately, and fill in the 'Rate of relief' column to show if you're claiming 100% or 50%.

Type of relief or exemption	Rate of relief enter 100% or 50%	Amount £
Total exemptions and reliefs claimed against assets in column B of section F		G4

Summary of assets subject to tax

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

H Working out the tax payable

Working out the rate of tax

H1 **Appropriate fraction**

Start date DD MM YYYY (box C2)	Date of charge DD MM YYYY (box D1)	Complete quarters years between these dates
<input type="text"/>	<input type="text"/>	<input type="text"/>

There is a tool to calculate the number of complete quarters at www.gov.uk/guidance/work-out-the-number-of-quarters-when-inheritance-tax-is-charged-on-a-trust-for-certain-chargeable-events

H2 **To work out the rate of tax you'll need to complete the table.**
Refer to IHT100e notes.

Quarters	Number falling in this bracket	Quarterly rate %	Total tax rate %
1 to 40		x 0.25 %	
41 to 80		x 0.20 %	
81 to 120		x 0.15 %	
121 to 160		x 0.10 %	
161 to 200		x 0.05 %	
Total tax rate			H2 <input type="text"/>

Grossing

H3 **Is the tax on this event (if any) being paid from assets that remain in the trust?**

No If No, go to box H5

Yes


H4 **Revised tax rate (box H2 total tax rate divide by (100% minus box H2 total tax rate))**

Working out the tax due

H5	Total chargeable transfer (box G11)	£ <input type="text"/>
H6	Total Inheritance Tax due (box H5 x box H2, or box H5 x box H4 if you answered 'Yes' at box H3)	£ <input type="text"/>
H7	Is the tax being paid by instalments?	
	No <input type="checkbox"/> If No, copy the amount from box H6 to box H12 and go to box H13	
	Yes <input type="checkbox"/>	

Working out the tax due now and what is payable in instalments

Non-instalment tax		
H8	Box G7 x box H2 (or box H4 if applicable)	£ <input type="text"/>
Instalment tax		
H9	Box G10 x box H2 (or box H4 if applicable)	£ <input type="text"/>
H10	Number of instalments being paid now	<input type="text"/>
H11	Total Inheritance Tax payable by instalments due now (box H9 x box H10 divided by 10)	£ <input type="text"/>
H12	Total Inheritance Tax payable and due now (box H8 plus box H11)	£ <input type="text"/>

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

H13	Working out the interest on the total tax payable			
	You can use our interest calculator to work out the interest due. Please read the IHT100e Notes for information on how to calculate interest. Go to www.gov.uk/guidance/hmrc-tools-and-calculators#inheritance-tax			
	Summary	Tax	Interest	Total tax and interest
	Non-instalment	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
	Instalment	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
H14	Total tax and interest being paid on this account			£ <input type="text"/>

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

I1 Account name	<input type="text"/>	I3 Sort code	<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/>
I2 Account number	<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"/>		

J Disclosure of tax avoidance scheme

J1 Tax avoidance scheme and/or promoter reference number (SRN/PRN)	<input type="text"/> <input type="text"/>	J2 Tax year or date when tax advantage is expected	<input type="text"/>
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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 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 10 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 IHT100e notes.

Declaration continued

Surname

First names

Address

Postcode

Trustee's signature

Date DD MM YYYY

Surname

First names

Address

Postcode

Trustee's signature

Date DD MM YYYY

Surname

First names

Address

Postcode

Trustee's signature

Date DD MM YYYY

Surname

First names

Address

Postcode

Trustee's signature

Date DD MM YYYY

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


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 provide any additional information that has not already been provided in this form.

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