



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. This schedule applies to both qualifying interest in possession events and relevant property events.

For qualifying interest in possession events, the transitional provisions may deny the inheritance tax charge.

For relevant property events, the transitional provisions may limit the amount of inheritance tax payable.

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

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.

Form section for settlor/transferor details including Name, Date of transfer, Inheritance Tax reference number, and UTR.

Details of the settlement

Main form section with questions 1-6 regarding settlement details, dates, and domicile.

Qualifying interest in possession

7 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

| | | | | | | | |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|

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

No

Yes Give additional information at box 13

9 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
- property that schedule A1 (overseas property with value attributable to UK residential property) does not apply to

No Give additional information at box 13

Yes

Relevant property

If tax was payable at box:

H20 of form IHT100c, fill in box 10

J20 of form IHT100c, fill in box 11

H17 of form IHT100d, fill in box 12

10 Was all the tax payable at H20 (in IHT100c) attributable to foreign property that:

- was comprised in the trust
- was excluded property at 30 October 2024?

No Give the amount of relief claimed (if any) and additional information in box 13

Yes Fill in the table below

| Description | Box | Amount |
|--|-----|--------|
| Number of complete quarter years between 6 April 2025 and date of the charge | B | |
| The applicable cap (B x £125,000) | C | £ |
| Tax already paid on charges on foreign property since 6 April 2025 | D | £ |
| Current tax capped to C - D | E | £ |
| Relief claimed = H20 - E (or nil) | F | £ |
| Reduced tax payable = H20 - F | G | £ |

Relevant property continued

11 Was all the tax payable at J20 (in IHT100c) attributable to foreign property that:

- was comprised in the trust
- was excluded property at 30 October 2024?

No Give the amount of relief claimed (if any) and additional information in box 13

Yes Fill in the table below

| Description | Box | Amount |
|---|-----|------------|
| Initial cap | A | £5,000,000 |
| Tax already paid on charges on foreign property since 6 April 2025 and after the previous 10 year anniversary (TYA) | B | £ |
| Current tax capped to A - B | C | £ |
| Relief claimed = J20 - C (or nil) | D | £ |
| Reduced tax payable = J20 - D | E | £ |

12 Was all the tax payable at H17 (in IHT100d) attributable to foreign property that:

- was comprised in the trust
- was excluded property at 30 October 2024?

No Give the amount of relief claimed (if any) and additional information in box 13

Yes Give the details in Table A or Table B below

Table A - use this table for the first anniversary charge after 6 April 2025

| Description | Box | Amount |
|---|-----|--------|
| Number of complete quarter years between 6 April 2025 and date of the anniversary | B | |
| The applicable cap (B x £125,000) | C | £ |
| Tax already paid on charges on foreign property since 6 April 2025 | D | £ |
| Current tax capped to C - D | E | £ |
| Relief claimed = H17 - E (or nil) | F | £ |
| Reduced tax payable = H17 - F | G | £ |

Table B - use this table for subsequent anniversary charges

| Description | Box | Amount |
|--|-----|------------|
| Initial cap | A | £5,000,000 |
| Tax already paid on charges on foreign property in the 10 years before the current anniversary | B | £ |
| Current tax capped to A - B | C | £ |
| Relief claimed = H17 - C (or nil) | D | £ |
| Reduced tax payable = H17 - D | E | £ |

Additional information

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