



### When to use this form

Fill in this form if you're deducting Agricultural Relief on form IHT400. Use a separate form for each agricultural holding and send in a plan showing the location and extent of the holding.

For deaths on and after 6 April 2026, relief at 100% on the combined value of qualifying agricultural and/or business property is limited to £2.5 million. This value will include any gifts of qualifying property made on or after 30 October 2024 and within 7 years of the death and other property (including trust property) that is treated as part of the estate. Where the total value of qualifying property exceeds £2.5 million, the excess will qualify for relief at 50%.

Unused £2.5 million allowance from a late spouse or civil partner may be transferred to the deceased's estate, provided that a claim is made within 4 years of the survivor's death or within 6 months of the personal representatives starting their role.

Additionally, shares in companies listed on a market that does not meet the definition of 'listed' for HMRC purposes (such as AIM), can now only qualify for 50% relief.

Name of the deceased

Date of death DD MM YYYY

Inheritance Tax reference number if known

### Help

Please read the guidance notes for form IHT414 in the IHT400 Notes before filling in this form.

For more information or help or another copy of this form, go to [www.gov.uk/inheritance-tax](http://www.gov.uk/inheritance-tax) or you can phone the Inheritance Tax Helpline on 0300 123 1072.

If you're calling from outside the UK phone +44 300 123 1072.

### Agricultural property

**1 Give the address and a full description of the agricultural holding on which you are deducting Agricultural Relief.**

You must also fill in form IHT405, 'Houses, land, buildings and interests in land' to give details of the property concerned

Address

  
  
  
  
  

Description

**2 When and how did the deceased acquire the holding?**

For example, the deceased may have inherited the property, received it as a gift, or bought it themselves

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## Agricultural property continued

**3** Was the holding, or any part of it, subject to a binding contract for sale at the date of transfer? Put 'X' in the box

No  Go to box 4

Yes  Give full details of the contract and clearly identify the part of the property that was sold on the plan you supply

**4** Are there any outstanding planning consents on the holding which have not been implemented?

No  Go to box 5

Yes  Give brief details of the planning consents

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## Use of agricultural land

Please read the guidance notes for this form in the IHT400 Notes for information on the amount of detail required in this section.

**5** Give a detailed description of the day-to-day farming activities carried out on the land throughout the 7 years prior to the date of transfer (or the period of ownership, if less than 7 years)

**6** Give details of the extent of the deceased's involvement in the activities described in box 5 throughout the 2 years prior to the date of transfer. For example, what actual tasks did the deceased carry out and how many hours did the deceased spend on these tasks each week

## Let land

<p><b>7</b> Was the land subject to any lease, licence or tenancy immediately before the transfer? Put 'X' in the box</p> <p>No <input type="checkbox"/> Go to box 11</p> <p>Yes <input type="checkbox"/> Go to box 8</p> <p><b>8</b> To whom was the land let?</p> <p>Title - enter MR, MRS, MISS, MS or other title</p> <input type="text"/> <p>Name</p> <input type="text"/> <input type="text"/> <p>Relationship to the deceased, if any</p> <input type="text"/>	<p><b>11</b> Are you deducting agricultural relief at 50% or 100?</p> <p>50% <input type="checkbox"/> 100% <input type="checkbox"/> Both 100% and 50% <input type="checkbox"/></p> <p>100% Agricultural Relief is available up to £2.5m for deaths on or after 6 April 2026 if:</p> <ul style="list-style-type: none"><li>the owner had vacant possession of the land (for example, they farmed it themselves or it was farmed under a short-term grazing license)</li><li>the land was let on a tenancy beginning after 31 August 1995</li><li>in some circumstances, if the land was let on a tenancy that began before 10 March 1981 (see page 39 of the IHT400 Notes)</li></ul> <p>For deaths on or after 6 April 2026, if the combined value of qualifying agricultural and/or business property exceeds the £2.5m 100% relief allowance, any value above this limit will receive relief at 50%. The 100% relief allowance must be apportioned across all qualifying property in the estate. For rates and reliefs, see the IHT400 Notes.</p> <p>In all other circumstances the rate of Agricultural Relief is 50%.</p> <p>Send in a copy of the tenancy agreement if there is one.</p>
<p><b>9</b> When did the letting start? DD MM YYYY</p> <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"/>	
<p><b>10</b> What was the original duration or term of the letting?</p> <input type="text"/>	

## Farmhouses and cottages

Only fill in this section if you are deducting Agricultural Relief on farmhouses and cottages. Agricultural Relief is only available for farmhouses and cottages that are occupied for the purposes of agriculture. Whether each property will qualify for relief depends on who lived there and whether it is regarded as 'of a character appropriate' to the property.

Please answer the following questions for each property. Continue on an additional sheet if necessary.

Property 1	Property 2
<p><b>12</b> Address and/or description of the property, for example, 'Farmhouse at Ashdown Farm, Hay Lane, Hoxton'</p> <input type="text"/>	<p>Address and/or description of the property, for example, 'Farmhouse at Ashdown Farm, Hay Lane, Hoxton'</p> <input type="text"/>
<p><b>13</b> Was the property unoccupied (even temporarily) during the 7 years prior to the date of transfer?</p> <p>No <input type="checkbox"/> Go to box 14</p> <p>Yes <input type="checkbox"/> Give the dates the property was empty</p> <input type="text"/>	<p>Was the property unoccupied (even temporarily) during the 7 years prior to the date of transfer?</p> <p>No <input type="checkbox"/> Go to box 14</p> <p>Yes <input type="checkbox"/> Give the dates the property was empty</p> <input type="text"/>

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## Farmhouses and cottages continued

### Property 1 continued

14 Did the deceased live at the property?

No  Go to box 16

Yes  Give details of the persons who lived at the property, the dates they lived there and explain the extent of their involvement in the farming activities described at box 5

### Property 2 continued

Did the deceased live at the property?

No  Go to box 16

Yes  Give details of the persons who lived at the property, the dates they lived there and explain the extent of their involvement in the farming activities described at box 5

15 If the property was let, describe the type of tenancy (for example, agricultural tenancy, assured shorthold) and say how much rent was paid

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## Farm buildings

16 Give a full description of any farm buildings from which Agricultural Relief is deducted stating who was using them and for what purpose. Please do not use phrases such as 'general storage' or 'agricultural purposes' as these are insufficient.

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## Agricultural Relief and lifetime transfers

If you are deducting Agricultural Relief on a gift there are additional conditions that must be met before the relief is due. Please answer these additional questions to help us to decide if the relief is due.

'Relevant period' means the period between the date of the gift and the date of death of the deceased (or death of the person who received the gift, if they died first).

<p><b>17</b> Was the holding agricultural property immediately before the end of the relevant period?</p> <p>No <input type="checkbox"/></p> <p>Yes <input type="checkbox"/></p>	<p><b>19</b> Was the holding occupied (by the person who received the gift or by someone else) for agricultural purposes throughout the relevant period?</p> <p>No <input type="checkbox"/></p> <p>Yes <input type="checkbox"/></p>
<p><b>18</b> Was the holding owned by the person who received the gift throughout the relevant period?</p> <p>No <input type="checkbox"/></p> <p>Yes <input type="checkbox"/></p>	<p><b>20</b> Was the holding subject to a binding contract for sale immediately before the end of the relevant period?</p> <p>No <input type="checkbox"/></p> <p>Yes <input type="checkbox"/></p>

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## Any other information

Please use this box if you have any further details you would like to give us or if you do not have enough space in any of the boxes on pages 1 to 4.