



## When to use this form

Fill in this form to give details of all the land and buildings or rights over land (such as fishing rights) owned by the deceased.

We tell you how to value these assets in form IHT400, 'Notes'. If you have a professional valuation, enclose a copy with the completed form.

## Help

For information or help:

- go to [www.gov.uk/inheritance-tax](http://www.gov.uk/inheritance-tax)
- phone our helpline on 0300 123 1072  
- if calling from outside the UK, phone +44 300 123 1072

If you need a copy of any of our forms or leaflets you can:

- download them from [www.gov.uk/government/collections/inheritance-tax-forms](http://www.gov.uk/government/collections/inheritance-tax-forms)
- phone the Inheritance Tax helpline above to order them

**Inheritance Tax reference number** if known

**Date of birth** DD MM YYYY

       

**Surname**

## Details of the person we should contact about the valuation of houses or land

Only fill in this section if the person we should contact is different from the one named on form IHT400, box 17. Make sure they have the legal personal representative's authority to be contacted.

<p><b>1 Name and address of the firm or person dealing with the valuation of the houses or land</b></p> <p>Title – Mr, Mrs, Miss, Ms or other title</p> <input type="text"/> <p>Name</p> <input type="text"/> <p>Postcode</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"/> <p>House or building number</p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <p>Remainder of address, including house name or flat number</p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<p><b>2 Contact name, if different from box 1</b></p> <input type="text"/> <p><b>3 Phone number</b></p> <input type="text"/> <p><b>4 DX number and town (if used)</b></p> <input type="text"/> <input type="text"/> <p><b>5 Contact's reference</b></p> <input type="text"/>
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## Property details

Give details of each item of property. If the deceased owned a large number of properties use more than one form.

**Item number** – Number each item of property.

**Full address or description of property** – Give the address or full description of the property. If the property has no street number or it is farmland or other land without an address, enclose a plan that clearly shows the boundaries of the property.

**Tenure** – State whether the deceased owned the property outright (freehold) or had a lease (leasehold). For leasehold property enter the number of years left on the lease and the annual ground rent.

**Details of lettings/leases** – If the property was let out by the deceased, you must provide a copy of the lease, sublease, business or agricultural tenancy agreement. If the following information is not contained in the lease, sublease and so on, or if there is no written agreement, please enter in this column:

- date the tenancy/lease began
- date the tenancy is due to end
- what rent is payable and whether the rent can be reviewed

- who is responsible for the outgoings on the property
- name of the tenant

If the property was unoccupied at the date of death, write 'vacant'.

**Value of Agricultural, Business or Woodlands Relief or heritage exemption** – If you're deducting Agricultural Relief, Woodlands Relief, Business Relief or claiming heritage exemption, enter the value of the property that you say qualifies for relief or exemption.

**You cannot deduct Business Relief on businesses that deal in properties or investments.**

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.

## Deceased's residence

6	A - Item number	B - Full address or description of property	C - Postcode of property	D - Tenure For example, freehold or leasehold. If leasehold, tell us the length of the lease and the annual ground rent, if applicable.	E - Details of lettings/leases	F - Value of Agricultural or Business Relief at 100% or Woodlands Relief or heritage exemption deducted  £	G - Value of Agricultural, or Business Relief at 50%  £	H - Open market value at the date of death  £
						6 £	£	£

Total of column H above - copy amount to form IHT400, box 51

## Other land, buildings and rights over land

For rights over land (such as fishing or mineral rights) give details of those rights, as well as details of the land.

7	A - Item number	B - Full address or description of property	C - Postcode of property	D - Tenure For example, freehold or leasehold. If leasehold, tell us the length of the lease and the annual ground rent, if applicable.	E - Details of lettings/lease	F - Value of Agricultural or Business Relief at 100% or Woodlands Relief or heritage exemption deducted £	G - Value of Agricultural or Business Relief at 50% £	H - Open market value at the date of death £
						7 £	£	£

Total of column H above - include this amount in form IHT400, boxes 68 to 70

Make sure the total value of the properties on this form is reflected in form IHT400. Include the value of Agricultural, Business or Woodlands relief on form IHT400, box 93.

You will also need to fill in form IHT413, 'Business and partnership interests and assets' if you have deducted Business Relief or IHT414, 'Agricultural Relief' if you have deducted Agricultural Relief.

## Special factors that may affect the value

**8** Were any of the properties listed on this form subject to any special factors, such as major damage or development potential, that may affect their value?

If the property is damaged in a way that is covered by building insurance, it may affect the way we value it.

No  Go to box 11      Yes  Give details using the same item numbers used in the first column starting on page 2

Item number	Details of the special factors. Enclose a copy of the survey or structural engineer's report, or planning approval notice if appropriate

If the property was damaged go to box 9, if not go to box 11.

**9** Did the deceased's insurance cover all or part of the repairs?

No       Yes

**10** Do you intend to make a claim under the deceased's insurance policy?

No       Yes  If Yes, attach copies of any correspondence you have had with the insurers or loss adjusters

## Property sale

**11** Have any of the properties been sold or do you intend to sell any of them within 12 months of the date of death?

No  You have finished this form      Yes  Give details using the same item numbers used on pages 2 and 3

A - Item number	B - Say whether the property has 'already been sold', 'is on the market now' or 'will be sold later'. If the property has been sold, give the date contracts were exchanged (or missives concluded for property in Scotland)	C - Asking price (or agreed sale price). Do not deduct the costs of the sale  £	D - Say whether the sale was/is to a relative, friend or business colleague of the deceased	E - Price for fixtures, carpets and curtains, if included in the sale price  £	F - Do you want to use the sale price as the value at the date of death?  Yes/No