HM Revenue & Customs

Agricultural Relief

Schedule D37

When to use this schedule

If you've deducted Agricultural Relief on any of the IHT100 forms answer the questions and give the further details we ask for. Use a separate schedule for each item of property. Please read the guidance in the notes section 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 the UK phone +44 300 123 1072.

Name of transferor or settlement

Date of transfer or chargeable event DD MM YYYY

Inheritance Tax reference number, if known

1 **Address of the property**

Postcode

2a **Tell us which 'agricultural' property this claim relates to, how much relief is being claimed and what rate you're claiming**

Property

Amount of relief

Rate of relief

Only fill 2b and 2c below if you're telling us about the relief allowance available when the settlement/chargeable event is on or after 30 October 2024.

2b **Total of relief allowance previously used**

2c **Relief allowance available for this chargeable event**

This is the statutory relief allowance at the date of this chargeable event minus the amount used at 2b. If the allowance has been fully used, relief will be restricted to 50%.

2d **Did the transferor or trustees occupy the property for the purposes of agriculture throughout the 2 years up to the date of transfer?**

No ☐ Go to question 2e

Yes ☐ Go to question 3 and ignore question 5

2e **Did the transferor or trustees own the property throughout the 7 years up to the date of transfer and was it occupied for agricultural purposes throughout that period?**

No ☐ Go to question 2f

Yes ☐ Go to question 3 and ignore question 4

2f **As you have answered 'No' to questions 2d and 2e, Agricultural Relief would not normally be available**

If you feel the relief should be due, say why below

3 **When and how did the transferor or trustees acquire the property?**

4 **Describe the nature and extent of the agricultural operations carried out by the transferor or trustees**

5a **Who occupied the property during the 7 years up to the date of transfer?**

5b **Describe the nature and extent of the agricultural operations carried out on the land**

5c **Provide a copy of any lease, tenancy or other proprietary interest that applied to the property immediately before the date of transfer and say what rate of relief you're claiming**

If there's nothing in writing, give details below - if the tenancy began after 31 August 1995, you need only give the date the tenancy started

6 **Did the transferor or trustees have the right to vacant possession immediately before the transfer, or the right to get it within 24 months?**

No ☐ If you feel relief is due at the higher rate, say why below

Yes ☐ Say how the transferor would have been able to get vacant possession

7 **Who occupied any farmhouse and buildings or cottage at the property and what was the nature of the occupation?**

Provide details for each building separately

8 **Was the property, or any part of it, subject to a binding contract for sale at the date of transfer?**

No ☐

Yes ☐ Give details of the contract below

9 **Is the event you're reporting about a settlement that contained qualifying business or agricultural property on 30 October 2024, this is know as a 'pre-commencement settlement'**

For more information go to www.gov.uk/hmrc-internal-manuals/inheritance-tax-manual/ihtm25500

No ☐

Yes ☐ Tell us what qualifying business or agricultural property was in the trust on 30 October 2024 and any other relevant details, for example, if the property has been sold since that date.

10 **Additional information for any of the previous questions**