



When to use this form

Use this form to tell us about a lifetime gift or other transfer of value on which Inheritance Tax is immediately payable. You'll need to refer to the IHT100a Notes when completing this form.

A About the transferor

Please give details of the person who made the transfer.

<p><b>A1 Title</b> Mr, Mrs, Miss, Ms or other title</p> <input type="text"/>	<p><b>A7c Was the transferor domiciled or deemed domicile in the UK at the date of gift or other transfer of value?</b></p> <p>No <input type="checkbox"/> If No, complete schedule D31 and go to box A7d</p> <p>Yes <input type="checkbox"/></p>
<p><b>A2 Surname</b></p> <input type="text"/>	<p><b>A7d Does a double taxation convention apply which depends on the transferor's domicile?</b></p> <p>No <input type="checkbox"/></p> <p>Yes <input type="checkbox"/> If Yes, complete schedule D31 and go to box A8</p>
<p><b>A3 First names</b></p> <input type="text"/>	<p><b>A8 At the date of this transfer, was the transferor:</b></p> <p>married or in a civil partnership <input type="checkbox"/></p> <p>single <input type="checkbox"/></p> <p>divorced or a former civil partner <input type="checkbox"/></p> <p>widowed or a surviving civil partner <input type="checkbox"/></p>
<p><b>A4 Full address</b></p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Postcode	<p><b>A9 IHT reference number</b></p> <input type="text"/>
<p><b>A5 Date of birth DD MM YYYY</b></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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<p><b>A10 Transferor's Unique Taxpayer Reference (UTR)</b></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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
<p><b>A6 Was the transferor born in the UK?</b></p> <p>No <input type="checkbox"/></p> <p>Yes <input type="checkbox"/></p>	<p><b>A11 Transferor's National Insurance number</b></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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
<p><b>A7a Was the transfer on or after 6 April 2025?</b></p> <p>No <input type="checkbox"/> If No, go to box A7c</p> <p>Yes <input type="checkbox"/></p>	
<p><b>A7b Was the transferor long-term UK resident at the date of gift or other transfer of value?</b></p> <p>No <input type="checkbox"/> If No, complete schedule D31a and go to box A7c</p> <p>Yes <input type="checkbox"/> If Yes, go to box A7d</p>	

## B Details of the person or business dealing with this event

<b>B1</b> Full name or business name	<input type="text"/>	<b>B4</b> Phone number	<input type="text"/>
<b>B2</b> Contact name	<input type="text"/>	<b>B5</b> Email address	<input type="text"/>
<b>B3</b> Full address	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <small>Postcode</small>	<b>B6</b> Capacity For example, transferee, trustee, agent	<input type="text"/>
		<b>B7</b> Reference	<input type="text"/>

## C About the gift or transfer

**C1** What was the date of the gift or transfer? DD MM YYYY

**C2** Who have the assets been transferred to?

Names and addresses of the person or people who received the gift or transfer	What was the asset (or share of the asset)	Value of the gift or transfer £

**C3 Did the transferor receive anything in return for the assets transferred?**

No  If No, continue from box C4

Yes  If Yes, describe what was received in return and the value at date of transfer

What was received	Value at the date of gift or transfer £

**C4 Was the transfer, or any assets involved in the transfer, part of a wider series of transactions, arrangement or connected event?**

No  If No, continue from box C5

Yes  If Yes, tell us about the series of transactions, arrangement or connected event

**C5 Were any of the following assets transferred**

Put an 'X' in the boxes which apply.

Land or buildings  Answer box C6

Shares in an unlisted company  Answer box C7

Neither of the above  Continue from section D

**C6** Did the transferor, their spouse or civil partner, keep any share of or any interest in the land or buildings, or retain any land next to the land or buildings transferred?

No  If No, continue from box D1

Yes  If Yes, tell us about the land and buildings held by the transferor, their spouse or civil partner

	What was held before the gift or transfer	What was held after the gift or transfer
The transferor		
The spouse or civil partner		

**C7** Did the transferor, their spouse or civil partner, keep any shares in the company?

No  If No, continue from section D

Yes  If Yes, tell us about the shares held by the transferor, their spouse or civil partner

	What was held before the gift or transfer	What was held after the gift or transfer
The transferor		
The spouse or civil partner		

## D Details of the schedule pages

Tell us if the transfer being reported requires any of the following. Put an 'X' in the boxes which apply to you.


<b>D1</b> Domicile outside the UK (complete schedule D31)	<input type="checkbox"/>	<b>D5</b> Household and personal goods (complete schedule D35)	<input type="checkbox"/>
<b>D1a</b> Long-term UK residence (complete schedule D31a)	<input type="checkbox"/>	<b>D6</b> Any land, buildings, trees or underwood in the UK (complete schedule D36)	<input type="checkbox"/>
<b>D2</b> Stocks and shares (complete schedule D32)	<input type="checkbox"/>	<b>D7</b> Deducting Agricultural Relief (complete schedule D37)	<input type="checkbox"/>
<b>D3</b> Money on loan to the transferor that had not been repaid at the date of the chargeable event (complete schedule D33)	<input type="checkbox"/>	<b>D8</b> Deducting Business Relief (complete schedule D38)	<input type="checkbox"/>
<b>D4</b> Insurance policies included in the event (complete schedule D34)	<input type="checkbox"/>	<b>D9</b> Any assets outside the UK (complete schedule D39)	<input type="checkbox"/>

## E Assets in the UK chargeable to tax as part of this transfer

Enter the values of the assets transferred as part of this transfer in the boxes below.

Enter '0' in the box if the transfer did not involve this type of asset.

	Column A	Column B
E1 Houses, buildings and land (excluding farmhouses and farmland)		£ <input type="text"/>
E2 Bank, building society and other financial accounts	£ <input type="text"/>	
E3 Cash	£ <input type="text"/>	
E4 Premium Bonds and National Savings and Investments products	£ <input type="text"/>	
E5 Household and personal goods	£ <input type="text"/>	
E6 Life assurance, pensions and mortgage protection policies	£ <input type="text"/>	
E7 UK Government and municipal securities but include dividends and interest at box E9	£ <input type="text"/>	
E8 Listed stocks, shares and investments that did not give the person making the transfer control of the company	£ <input type="text"/>	
E9 Dividends or interest on stocks, shares and securities	£ <input type="text"/>	
E10 Traded unlisted and unlisted shares except control holdings	£ <input type="text"/>	
E11 Traded unlisted and unlisted shares except control holdings (see notes at Part B of schedule D32)		£ <input type="text"/>
E12 Control holdings of unlisted, traded unlisted and listed shares		£ <input type="text"/>
E13 Farms, farmhouses and farmland		£ <input type="text"/>
E14 Businesses including farm businesses and business assets		£ <input type="text"/>
E15 Other land, buildings and rights over land		£ <input type="text"/>
E16 Debts due to the transferor	£ <input type="text"/>	
E17 Income Tax or Capital Gains Tax repayment	£ <input type="text"/>	
E18 Any assets not included above (give details in the 'Additional information' section at the end of this form)	£ <input type="text"/>	
E19 Total value of assets where tax may not be paid by instalments (total of column A)	£ <input type="text"/>	
E20 Total value of assets where tax may be paid by instalments (total of column B)		£ <input type="text"/>

 Additional information should be included in the 'Additional information' section at the end of this form.



## Exemptions and reliefs

**F3 Exemptions and reliefs claimed against assets in column A of section E (do not include any annual exemption here, enter it at box F5).** 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 where column A has been completed		<b>F3</b>

**F4 Exemptions and reliefs claimed against assets in column B of section E (do not include any annual exemption here, enter it at box F6).** 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 where column B has been completed		<b>F4</b>

**F5 Annual exemption being deducted against non-instalment assets**

**F6 Annual exemption being deducted against instalment assets**

## Exemptions and reliefs continued

<b>F7</b>	<b>Chargeable value of assets in the UK where tax may not be paid by instalments</b> (box E19 minus box F1 minus box F3 minus box F5)	£ <input type="text"/>
<b>F8</b>	<b>Foreign assets where tax may not be paid by instalments</b> (from schedule D39, box FP7 plus box FP19)	£ <input type="text"/>
<b>F9</b>	<b>Total value of assets where tax may not be paid by instalments</b> (box F7 plus box F8)	£ <input type="text"/>
<b>F10</b>	<b>Chargeable value of assets in the UK where tax may be paid by instalments</b> (box E20 minus box F2 minus box F4 minus box F6)	£ <input type="text"/>
<b>F11</b>	<b>Foreign assets where tax may be paid by instalments</b> (from schedule D39, box FP12 plus box FP24)	£ <input type="text"/>
<b>F12</b>	<b>Total value of assets where tax may be paid by instalments</b> (box F10 plus box F11)	£ <input type="text"/>
<b>F13</b>	<b>Grand total</b> (box F9 plus box F12)	£ <input type="text"/>

## G Working out the tax

You can find more guidance on how to fill in this section in the IHT100a Notes.

### Earlier transfers of value

<b>G1</b>	<b>Did the transferor make any other gifts or transfers of value that were not exempt or potentially exempt transfers during the 7 years ending on the date of this transfer?</b>	
	No <input type="checkbox"/> If No, continue from box G3	
	Yes <input type="checkbox"/> If Yes, complete box G2	
<b>G2</b>	<b>Enter the total value of all these chargeable transfers</b>	£ <input type="text"/>

### Available Inheritance Tax nil rate band

<b>G3</b>	<b>Maximum Inheritance Tax nil rate band at date of transfer</b>	£ <input type="text"/>
<b>G4</b>	<b>Total chargeable value of previous transfers (box G2)</b> (if blank enter '0')	£ <input type="text"/>
<b>G5</b>	<b>Inheritance Tax nil rate band available on this transfer</b> (box G3 minus box G4) (if this figure is a minus, enter '0')	£ <input type="text"/>

**i** If the figure in box G3 is more than the sum of box F13 and box G2 then the rate of tax is nil and you should continue from section H.

## Working out the tax due

<b>G6</b>	<b>Total chargeable transfer</b> (box F13)	£
<b>G7</b>	<b>Value chargeable to tax</b> (box G6 minus box G5)	£
<b>G8</b>	<b>Inheritance Tax</b> (box G7 x 20%)	£
<b>G9</b>	<b>Is the person who is making the transfer paying the tax (if any) on this transfer?</b>	
	No <input type="checkbox"/>	If No, copy figure from box G8 to box G11 and continue from box G12
	Yes <input type="checkbox"/>	If Yes, continue from box G10
<b>G10</b>	<b>Inheritance Tax grossing addition</b> (box G7 x 5%)	£
<b>G11</b>	<b>Total Inheritance Tax due</b> (box G8 plus box G10 if applicable)	£

**i** You may be able to claim relief against the total tax at box G11 if a similar tax is paid on this transfer in another country. See notes.

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

<b>G12</b>	<b>Is the recipient of the transfer paying the tax due (if any) on this transfer?</b>	
	No <input type="checkbox"/>	If No, copy figure from box G11 to box G20
	Yes <input type="checkbox"/>	If Yes, continue from box G13
<b>G13</b>	<b>Do they want to pay the tax on these assets by instalments?</b>	
	No <input type="checkbox"/>	If No, copy figure from box G11 to box G20
	Yes <input type="checkbox"/>	If Yes, continue from box G14

## Tax not payable by instalments

<b>G14</b>	<b>Proportion of chargeable assets where tax is not payable by instalments</b> (box F9 divided by box G6)	%
<b>G15</b>	<b>Total Inheritance Tax due that is not payable by instalments</b> (box G11 x box G14)	£

## Tax payable by instalments

<b>G16</b>	<b>Proportion of chargeable assets where tax is payable by instalments</b> (box F12 divided by box G6)	%
<b>G17</b>	<b>Total Inheritance Tax due that is payable by instalments</b> (box G11 x box G16)	£
<b>G18</b>	<b>Number of instalments being paid now</b>	
<b>G19</b>	<b>Total Inheritance Tax payable by instalments payable now</b> (box G17 x box G18 divided by 10)	£
<b>G20</b>	<b>Total Inheritance Tax payable now</b> (box G15 plus box G19)	£

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

**G21 Working out the interest on the total tax payable**

You can use our interest calculator to work out the interest due or refer to the IHT100a notes for information on how to calculate interest. Go to [www.hmrc.gov.uk/tools/inheritancetax/interest-rate-calculator.htm](http://www.hmrc.gov.uk/tools/inheritancetax/interest-rate-calculator.htm)

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"/>

**G22 Total tax and interest being paid on this account**

£

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

**H1 Account name**

**H2 Sort code**

 -  - 

**H3 Account number**

## I Disclosure of tax avoidance scheme

**I1 Tax avoidance scheme and/or promoter reference number (SRN/PRN)**

**I2 Tax year or date when tax advantage is expected**

## 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, the event form 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 correct 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 whether on this account as transferor, transferee or trustee, must sign on the following page to indicate that they have read and agree the statements above. Or if the form is not physically signed then you must attach the declaration set out in the IHT100a Notes.

## Declaration continued

**Surname**

**First names**

**Full address**  
  
  
  
  
Postcode

**Signature**

**Capacity in which signed**  
For example, transferee, transferor, trustee

**Date** DD MM YYYY

**Surname**

**First names**

**Full address**  
  
  
  
  
Postcode

**Signature**

**Capacity in which signed**  
For example, transferee, transferor, trustee

**Date** DD MM YYYY

**Surname**

**First names**

**Full address**  
  
  
  
  
Postcode

**Signature**

**Capacity in which signed**  
For example, transferee, transferor, trustee

**Date** DD MM YYYY

**Surname**

**First names**

**Full address**  
  
  
  
  
Postcode

**Signature**

**Capacity in which signed**  
For example, transferee, transferor, trustee

**Date** DD MM YYYY

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## Return addresses and contact details

Send the completed form to:

Inheritance Tax  
HM Revenue and Customs  
BX9 1HT

Phone: 0300 123 1072

If you want to know more about Inheritance Tax or have specific questions about completing the forms:

- go to [www.gov.uk/inheritance-tax](http://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 get them from our website or phone the Inheritance Tax Helpline to order them.

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## Additional information

Use this space to give any additional information from Section D and Section E of this form.

You can also give more information that you have not already given earlier in the form.

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