



Application for a clearance certificate

Postcode

Details of the person to whom HMRC should send the certificate

Fill in the full name and address in the box on the left and the rest of the details below.

Your reference

Phone number

When to use this form

Use this form to apply for clearance when you're sure there will be no further changes that will affect the tax position.

Section A: About the liability

Inheritance Tax reference number to which this application relates

Type of account (for example, IHT100, IHT400)

Date account was sent to HMRC DD MM YYYY

Name (for example, deceased, transferor, settlement)

Date of event (for example, death, transfer, settlement creation)

DD MM YYYY

Date of amendments to the account

(for example, C4 corrective account or other correspondence)

DD MM YYYY

DD MM YYYY

Date of calculations from HMRC

DD MM YYYY

DD MM YYYY



We cannot deal with your request for clearance if this section is not completed.

I/we declare that to the best of my/our knowledge there will be no further changes to these values and that I/we have disclosed all material facts.

Yes

☐

You must not make this declaration or submit this form unless you're sure, to the best of your knowledge, that the values in the estate are final.

Section B Declaration by the appropriate person

To the best of my/our knowledge and belief, the information given above is correct. I am/we are not aware of any other information which I/we should disclose. I/we apply for a statutory certificate of discharge.

Name <input type="text"/>	Name <input type="text"/>
Signature <input type="text"/>	Signature <input type="text"/>
Capacity* <input type="text"/>	Capacity* <input type="text"/>
Date DD MM YYYY <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Date DD MM YYYY <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
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*Capacity for example executor, administrator, transferee, trustee. Professional agents must not sign this form on behalf of the appropriate persons.

Where to send the form

Send the completed form to:

Inheritance Tax
HM Revenue and Customs
BX9 1HT

Help

For more information or help, or another copy of this form:

- go to www.gov.uk/inheritance-tax
- call our Inheritance Tax Helpline on 0300 123 1072
- if outside the UK, call +44 300 123 1072

Section C: Certificate (for official use)

The Commissioners of HM Revenue and Customs discharge the above named applicant(s) from any (further) claim for tax or duty on the value attributable to the property at section A, on the occasion specified at section A except for any tax which is being paid by instalments

Signed by **Date** DD MM YYYY
for and on behalf of the Commissioners

This certificate is given under Inheritance Tax Act 1984 section 239(2) or Finance Act 1975 schedule 4 paragraph 25 (2) or Finance Act 1894 section 11(2) and does not itself constitute a determination of values of individual items for any other HM Revenue and Customs purpose. In particular, the issue of the certificate does not necessarily mean that values have been 'ascertained' or that values may be taken as market values for Capital Gains Tax within the provisions of section 274 and paragraph 9, schedule 11, Taxation of Chargeable Gains Act 1992. This certificate is not valid in certain circumstances, such as in the case of fraud or failure to disclose material facts or if further tax becomes payable as a result of an instrument of variation - see section 239 (4) Inheritance Tax Act 1984.