



When to use this schedule

This schedule is for chargeable events on or after 6 April 2025.

Fill in this schedule if you have said the person (the transferor/settlor) was not a long-term UK resident.

You may need to complete a separate schedule for a settlor and for a transferor.

If the person is a settlor who died before 6 April 2025, complete form D31, Domicile for them instead.

Please read the guidance in the notes on 'Long-term UK residents' before filling in this schedule.

Name of transferor/settlor

Date of transfer or chargeable event DD MM YYYY

Inheritance Tax reference number if known

Transferor's/Settlor's National Insurance number

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 of the UK phone +44 300 123 1072.

Details of the transferor/settlor

1 Is the person the transferor or settlor? Put 'X' in one box

Transferor

☐

Settlor

☐

Date of death (if the settlor died before the chargeable transfer) DD MM YYYY

2 Is any foreign tax to be paid on assets in the UK as a result of the chargeable transfer?

No

☐

Yes

☐

UK residence history

3

Confirm the tax year of the chargeable event (or the tax year of the settlor's death if the person is a settlor who died after 6 April 2025 and before the chargeable transfer)

YYYY

YYYY

to

4

List the person's tax residence history, starting with the tax year before the tax year in box 3 and going back a further 19 tax years. Include any years in which they had split year treatment as having UK residence.

If there:

are 11 or more years of non-residence, you do not need to complete the rest of this form

are 10 consecutive years of non-residence in boxes 1 to 19, you do not need to complete the rest of this form

In all other cases go to box 5.

No.	Tax year YYYY to YYYY		UK resident Put 'X' in the box	
1			No	Yes
2			No	Yes
3			No	Yes
4			No	Yes
5			No	Yes
6			No	Yes
7			No	Yes
8			No	Yes
9			No	Yes
10			No	Yes
11			No	Yes
12			No	Yes
13			No	Yes
14			No	Yes
15			No	Yes
16			No	Yes
17			No	Yes
18			No	Yes
19			No	Yes
20			No	Yes

UK residence history continued

5 Confirm the last tax year in which the person was UK resident

YYYY

YYYY

to

6 List the person's tax residence history, starting with the tax year before the tax year in box 5 and going back a further 18 years. Include any years in which they had split year treatment as having UK residence.

A person who leaves the UK with less than 20 out of the last 20 years UK residence may have a reduction to the number of years they remain a long-term UK resident.

No.	Tax year YYYY to YYYY	UK resident Put 'X' in the box
1	2020	No ☐ Yes ☐
2		No ☐ Yes ☐
3		No ☐ Yes ☐
4		No ☐ Yes ☐
5		No ☐ Yes ☐
6		No ☐ Yes ☐
7		No ☐ Yes ☐
8		No ☐ Yes ☐
9		No ☐ Yes ☐
10		No ☐ Yes ☐
11		No ☐ Yes ☐
12		No ☐ Yes ☐
13		No ☐ Yes ☐
14		No ☐ Yes ☐
15		No ☐ Yes ☐
16		No ☐ Yes ☐
17		No ☐ Yes ☐
18		No ☐ Yes ☐
19		No ☐ Yes ☐

Additional information

- 7 Tell us any further information you want to provide about the person's tax residency, including if transitional provisions apply because the person was not domiciled in the UK at 30 October 2024 and has not been resident in the UK in any tax year from and including 2025 to 2026