HM Revenue & Customs

Relevant property trusts principal (10 year) charge

IHT100d

When to use this form

Use this form to tell us about a charge arising on the 10 year anniversary of a trust. You'll need to refer to IHT100d Notes when completing this form.

Inheritance Tax reference number (if known)

A About the settlor

Please provide details of the settlor.

A1 Title
Mr, Mrs, Miss, Ms or other title

A2 Surname

A3 First names

A4 Full address (if applicable)

Postcode

A5 Date of birth DD MM YYYY

A6 Was the settlor born in the UK?

No ☐ Yes ☐

A7 Date of death (if applicable) DD MM YYYY

A7a Was the event before 6th April 2025 and/or did the settlor of the trust die before 6 April 2025?

No ☐

Yes ☐ If Yes, go to box A7c

A7b Was the settlor a long-term UK resident at the date of this event (or if the settlor is deceased, were they a long-term UK resident at the date of their death)?

No ☐ If No, complete Schedule D31a and go to section B

Yes ☐

A7c Does a double taxation convention apply which depends on the settlor's domicile?

No ☐ If No, go to section B

Yes ☐ If Yes, complete D31

A8 At the start of the trust was the settlor domiciled or deemed to be domiciled in the UK?

No ☐ If No, complete Schedule D31

Yes ☐

A9 Did the settlor make any additions after the start of the trust?

No ☐ If No, go to section B

Yes ☐

A10 At the date of any additions was the settlor domiciled or deemed domiciled in the UK?

No ☐ If No, complete Schedule D31 and go to section B

Yes ☐

B Details of the person or business dealing with this event

B1 **Full name or business name**

B2 **Contact name**

B3 **Full address**

Postcode

B4 **Phone number**

B5 **Email address**

B6 **Capacity** (for example, trustee, agent)

B7 **Reference**

C About the trust

C1 **Name of trust**

Box C4 is not in use

C2 **Date trust started** DD MM YYYY

C3 **Date of this 10 year charge** DD MM YYYY

C5 **Unique tax reference (UTR) or Unique reference number (URN) for the trust**

If you're a trustee, you may have to register the trust using the Trust Registration Service and make sure the details are up to date. For more information, go to www.gov.uk/guidance/register-your-clients-trust

D What makes up your trust account schedules

To make a complete account of the trust assets you may need to fill in some separate schedules.
Tell us if the transfer being reported requires any of the following schedules. Put an 'X' in all of the boxes which apply to you.

D1 **Domicile outside the UK** (complete Schedule D31)

D1a **Long-term UK residence** (complete Schedule D31a)

D1b **Long-term UK residence – transitional provisions** (complete Schedule D31b)

D2 **Stocks and shares** (complete Schedule D32)

D3 **Money on loan from the trust that had not been repaid at the date of the chargeable event** (complete Schedule D33)

D4 **Insurance policies included in the event** (complete Schedule D34)

D5 **Household and personal goods** (complete Schedule D35)

D6 **Any land, buildings, trees or underwood in the UK** (complete Schedule D36)

D7 **Deducting agricultural relief** (complete Schedule D37)

D8 **Deducting business relief** (complete Schedule D38)

D9 **Any assets outside the UK** (complete Schedule D39)

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

Enter the values of the assets at the date of the 10 year charge 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)**		£
E2	**Bank, building society and other financial accounts**	£	
E3	**Cash**	£	
E4	**Premium Bonds and National Savings and Investments products**	£	
E5	**Household and personal goods**	£	
E6	**Life assurance, pensions and mortgage protection policies**	£	
E7	**UK Government and municipal securities but include dividends and interest at box E9**	£	
E8	**Listed stocks, shares and investments that did not give the trustees control of the company**	£	
E9	**Dividends or interest on stocks, shares and securities**	£	
E10	**Traded unlisted and unlisted shares except control holdings**	£	
E11	**Traded unlisted and unlisted shares except control holdings** (to see if instalments apply refer to notes at Part B of Schedule D32)		£
E12	**Control holdings of unlisted, traded unlisted and listed shares**		£
E13	**Farms, farmhouses and farmland**		£
E14	**Businesses including farm businesses and business assets**		£
E15	**Other land, buildings and rights over land**		£
E16	**Debts due to the trustees**	£	
E17	**Income Tax or Capital Gains Tax repayment**	£	
E18	**Any assets not included above** (give details in 'Additional information' section at the end of this form)	£	

E19	**Total value of assets where tax may not be paid by instalments** (sum column A)	£	
E20	**Total value of assets where tax may be paid by instalments** (sum column B)		£

E21 **Do you wish to pay the tax in column B by instalments?**

No ☐ Yes ☐

E22 **Number of instalments being paid now**

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

F Liabilities, exemptions and reliefs

Liabilities

F1 All liabilities secured against or payable from assets in column A of section E

Name of creditor	Description of liability	Amount £
	Total value of column A liabilities F1	

F2 All liabilities secured against or payable from assets in column B of section E

Name of creditor	Description of liability	Amount £
	Total value of column B liabilities F2	

Exemptions and reliefs

F3 **Exemptions and reliefs claimed against assets in column A of section E**

If you're deducting Agricultural or Business Relief, list each item of property and amount separately, complete the 'Rate of relief' column, and show whether the relief claimed is 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	F3	

F4 **Exemptions and reliefs claimed against assets in column B of section E**

If you're deducting Agricultural or Business Relief, list each item of property and amount separately, complete the 'Rate of relief' column, and show whether the relief claimed is 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	F4	

Exemptions and reliefs continued

F5	**Chargeable value of assets where tax may not be paid by instalments** (box E19 minus box F1 minus box F3)	£
F6	**Foreign assets where tax may not be paid by instalments** (from Schedule D39, box FP7 plus box FP19)	£
F7	**Total value of assets where tax may not be paid by instalments** (box F5 plus box F6)	£

F8	**Chargeable value of assets where tax may be paid by instalments** (box E20 minus box F2 minus box F4)	£
F9	**Foreign assets where tax may be paid by instalments** (from Schedule D39, box FP12 plus box FP24)	£
F10	**Total value of assets where tax may be paid by instalments** (box F8 plus box F9)	£

F11	**Grand total** (box F7 plus box F10)	£

G Calculation of rate of tax - further information needed

Related trusts

G1 **Did the settlor make any other trusts on the same day as this trust started?**

No ☐ If No, go to box G3

Yes ☐

G2 **What was the value of the assets in the other trusts on that day?**
If the 10 year anniversary is on or after 18 November 2015 only include the value in relevant property trusts.

£

Same day additions (anniversaries on or after 18 November 2015)

G3 **After the trust began did the settlor add any assets to its trust that increased the value by more than £5,000?**

No ☐ If No, go to box G8

Yes ☐

G4 **Tell us the dates and the values of these additions**

Assets	Date on which the asset was added to the trust	Value of the asset at the date it was added the trust

Same day additions (anniversaries on or after 18 November 2015)

G5 **On any of those dates above did the settlor add any assets to any other trusts that increased their value by more than £5,000?**

No ☐ If No, go to box G8

Yes ☐

G6 **Tell us the dates and the values of these additions and the tax reference numbers (if known)**

Date of additions	Tax reference and UTR numbers (if known)	Value £
	Total G6	

G7 **What was the total value of the assets in the other trusts at the times when each or any of those other trusts started?**

£

Nil rate band available

G8 **Have any exit charges arisen in the period of 10 years ending on the anniversary date?**

No ☐ If No, go to box G10

Yes ☐

G9 **State the value of all the exit charges that arose in these 10 years.**
Write in the total value of the assets on which the exit charge arose.
Include the amount chargeable even if no tax was payable.

£

G10 **Did the settlor make any chargeable transfers during the 7 years immediately before the trust started?**
Only applicable to trusts made on or after 27 March 1974.

No ☐ If No, enter nil in box G11

Yes ☐

G11 **State the total value of all these chargeable transfers**

£

G12 **Did the settlor make a chargeable transfer?** (put an 'X' in the boxes that apply)

After the trust began ☐

After 8 March 1982 ☐

Before the present 10 year anniversary ☐

Go to box G13 if all 3 apply, otherwise go to box G15

G13 **Did that transfer increase the value of this trust?**

No ☐ If No, go to box G15

Yes ☐

G14 **State the total value of the chargeable transfers made by the settlor during the 7 years ending on the date of the transfer referred to in box G12**

Ignore any transfers made on the date of the transfer referred to in box G12 and any transfers made into this settlement (if there was more than one transfer, answer the question by reference to the transfer that gives the highest amount).

£

G15 **Enter the higher of box G11 and box G14**

£

G16	**Maximum nil rate band at the date of the anniversary**	£
G17	**Less total at box G9**	£
G18	**Less total at box G15**	£

G19	**Total nil rate band available**	£

If the total of box G17 plus box G18 are more than the nil rate band at box G16 you should enter 'nil' in the total at box G19. If the figure at box G19 is greater than the sum of box F11 plus box G2 plus box G6 plus box G7 then the IHT due is nil and you can go to section J.

Quick calculations

G20 **If you have answered 'No' to each of the questions at boxes G1, G3 and G8 complete the table below and go to box H14**

Value at box F11 £	–	Value at box G19 £	x	6%	=	IHT payable £	Rate of tax (Box D ÷ Box A%) %
A		**B**		**C**		**D**	**E**

H Working out the tax payable

H1	**Relevant property** (box F11)	£
H2	**Related trusts** (box G2)	£
H3	**Same day additions** (box G6)	£
H4	**Historic value of relevant property in other trusts** (box G7)	£
H5	**Total** (box H1 plus box H2 plus box H3 plus box H4)	£
H6	**Nil rate band available** (box G19)	£
H7	**Balance (box H5 minus box H6)**	£
H8	**Multiply value at box H7 by 20%**	£
H9	**Divide value at box H8 by value box H5 and multiply by 100**	%
H10	**Multiply value at box H9 by 30%**	%

Tax before rate relief

H11	**Multiply value at box F11 by value at box H10**	£

Non instalment tax

H12	**Multiply value at box F7 by value at box H10**	£

Instalment tax

H13	**Multiply value at box F10 by value at box H10**	£

Provisions relating to rate relief

H14 **Did any new assets become comprised in the trust (or become relevant property) in the previous 10 years?**

No ☐ If No, go to box H17

Yes ☐ If Yes, relief against the tax may be available, enter the dates and amounts below then go to boxes H15 and H16

Dates assets became relevant property DD MM YYYY	Amounts
	£
	£
	£
	£
Total	H14 £

For non-instalment property complete box H15 to calculate the relief.

For instalment property complete box H16 to calculate the relief.

Please note that the figures to put in column A in the tables below are the values of the added assets at the anniversary. It may be necessary to estimate the value.

H15 Non-Instalment property

Value of relevant property at the 10 year anniversary that is attributable to the non-instalment assets within box H14	x	Rate % (box H10 or box G20E if applicable)	x	Complete quarters between the last 10 year anniversary and the date on which the asset last became relevant property	÷	40	=	Reduction in tax £
A		**B**		**C**		**D**		**E**
						40		
						40		
						40		
						40		
						40		
					Total reduction	H15		

H16 Instalment property

Value of relevant property at the 10 year anniversary that is attributable to the instalment assets within box H14	x	Rate % (box H10 or box G20E if applicable)	x	Complete quarters between the last 10 year anniversary and the date on which the asset last became relevant property	÷	40	=	Reduction in tax £
A		**B**		**C**		**D**		**E**
						40		
						40		
						40		
						40		
						40		
					Total reduction	H16		

H17 Tax summary

Non-instalment property (box H12 minus box H15 if applicable)	A	£
Instalment property (box H13 minus box H16 if applicable)	B	£
Total tax after reduction (box H17A plus box H17B)	C	£

H18 Are you claiming a reduction on this tax because of the £5 million cap on charges because settled property was excluded property at 30 October 2024 and the applicable cap has been reached?

No ☐

Yes ☐ Complete Schedule D31b. Enter the reduced tax that is payable £ _____ Go to box H19

Please note that if you are paying before the due date you can ignore this section on interest.

H19 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 IHT100d notes for information on how to calculate interest. Go to www.hmrc.gov.uk/tools/inheritancetax/interest-rate-calculator.htm

Summary	Tax	Interest	Total tax and interest
Non-instalments	£	£	£
Instalments	£	£	£

H20 Total tax and interest being paid £

I 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 payments will be identified on the bank statement by the Inheritance Tax reference number.

Enter the account details below.

I1 Account name

I2 Account number

I3 Sort code

J Disclosure of tax avoidance scheme

J1 Tax avoidance scheme and/or promoter reference number (SRN/PRN)

J2 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 remedy 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 on this account as trustee, must sign on page 12 to indicate that they have read and agree the statements above. Or if the form is not physically signed then the declaration set out in the IHT100D Notes is attached.

Declaration continued

Surname

First names

Full address

Postcode

Trustee's signature

Date DD MM YYYY

Surname

First names

Full address

Postcode

Trustee's signature

Date DD MM YYYY

Surname

First names

Full address

Postcode

Trustee's signature

Date DD MM YYYY

Surname

First names

Full address

Postcode

Trustee's signature

Date DD MM YYYY

Return addresses and contact details

Once this form has been completed you should send the form to:

Inheritance Tax
HM Revenue and Customs
BX9 1HT

Phone: 0300 123 1072

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

- go to 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 download them from our website or phone the Inheritance Tax Helpline to order them.

Additional information

Use this space to provide any additional information that has not already been provided in this form.

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