



## When to use this form

Fill in this form to tell us about any gifts the deceased made on or after 18 March 1986.

Do not tell us about any gifts where the total value was £3,000 or less in any tax year, small amounts of £250 or less or if the gifts were made to a spouse or civil partner.

To work out the total value of the estate (on which tax is charged) we may need to add the value of these gifts to the value of the estate at the date of death.

## Taper relief

Do not deduct taper relief on this form. Taper relief is only available on the tax on gifts that both:

- have a combined value that is more than the Inheritance Tax nil rate band available for the estate
- are made between 3 and 7 years before the date of death

If tax is due on the gifts HMRC will send you separate calculations and include any taper relief due.

For more information about taper relief go to [www.gov.uk/inheritance-tax](http://www.gov.uk/inheritance-tax)

Name of deceased

Date of death DD MM YYYY

Inheritance Tax reference number (if known)

## Help

Please read the guidance notes for form IHT403 in the IHT400, 'Notes' before filling in this form.

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

- go to [www.gov.uk/inheritance-tax](http://www.gov.uk/inheritance-tax)
- phone our Helpline on 0300 123 1072 - if calling from outside the UK, phone +44 300 123 1072

## Gifts made within the 7 years before death

<p>1 Did the deceased make any gifts or transfer assets to or for the benefit of another individual, charity or other organisation?          No <input type="checkbox"/> Yes <input type="checkbox"/></p> <p>2 Did the deceased create a trust or settlement?          No <input type="checkbox"/> Yes <input type="checkbox"/></p> <p>3 Did the deceased transfer additional assets into an existing trust or settlement?          No <input type="checkbox"/> Yes <input type="checkbox"/></p>	<p>4 Did the deceased pay any premium on a life assurance policy for the benefit of anyone (other than themselves) who was not their spouse or civil partner?          No <input type="checkbox"/> Yes <input type="checkbox"/></p> <p>5 Was the deceased entitled to benefit from any assets held in trust or in a settlement which, during their lifetime, came to an end (either in whole or in part)?          No <input type="checkbox"/> Yes <input type="checkbox"/></p> <p>6 Are you claiming that gifts should be treated as exempt as 'gifts out of income'?          No <input type="checkbox"/> Yes <input type="checkbox"/></p>
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**i** If you answered 'Yes' to any of these questions, give full details on pages 2 to 7.  
 If you answered 'Yes' to question 6, give full details on pages 2 to 8.

# Iht403 Guide To Completion Expenditure

**A Gutmann**



**Iht403 Guide To Completion Expenditure:**

## **Iht403 Guide To Completion Expenditure** Book Review: Unveiling the Magic of Language

In an electronic era where connections and knowledge reign supreme, the enchanting power of language has are more apparent than ever. Its power to stir emotions, provoke thought, and instigate transformation is actually remarkable. This extraordinary book, aptly titled "**Iht403 Guide To Completion Expenditure**," published by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound effect on our existence. Throughout this critique, we will delve in to the book is central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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