

When to use this form

Fill in this form if the people who have inherited the deceased's household and personal goods:

- wish to donate some or all of them to a qualifying charity
- wish to deduct charity exemption against the value of the estate.

If you fill in this form you will not have to submit a formal Instrument of Variation (IOV) to deduct charity exemption for any household and personal goods given to charity by the beneficiaries.

You should not fill in this form to deduct charity exemption for any household and personal goods that pass to charity under the deceased's Will.

Additional requirements

If the deceased died on or after 6 April 2012, you must send proof with this form that the charity has received the goods being passed to it.

All the people who have inherited the household and personal goods must sign this form.

Qualifying charities

A qualifying charity is one that:

- is established in the European Union or other specified country
- meets the English law definition of a charity
- has managers who are fit and proper persons to be managers of the charity
- is regulated in the country of establishment, if that is a requirement in that country.

Declaration

I/We, the undersigned, are entitled to the above named deceased's household and personal goods under their Will/intestacy. The deceased's Will/intestacy is varied, so that:

- all the household and personal goods go to the charity or charities shown below. **I**
- only those household and personal goods shown in the schedule overleaf go to the charity or charities shown below. **I**

Full name of charity or charities, country of establishment and HM Revenue and Customs reference number of the charity, if available.

{ MERGEFIELD IHT408_IHT408_BOX1_2 }

Name of deceased

{ MERGEFIELD
FW_PRODCDETS_1_DECEASED_FULLNM }

Date of death *DD MM YYYY*

{ MERGEFIELD
FW_PRODCDETS_1_FWDCD_DT_DTH
\@ "dd MMMM yyyy" }

IHT reference number (if known)

{ MERGEFIELD
FW_PRODCDETS_3_FWIHT_TAX_REFNO }

Help

Please read 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**
- phone our helpline on **0300 123 1072** – if calling from outside the UK, phone **+44 300 123 1072**.

Your rights and obligations

Your Charter explains what you can expect from us and what we expect from you. For more information go to **www.hmrc.gov.uk/charter**

I/We intend that the provisions of section 142(1) Inheritance Tax Act 1984 and section 62(6) Taxation of Chargeable Gains Act 1992 shall apply to this variation.

First person

Full name

{ MERGEFIELD IHT408_IHT408_BOX2 }

Signature

Date *DD MM YYYY*

{ MERGEFIELD
IHT408_IHT408_BOX3 \@ "dd
MMMM yyyy" }

Second person

Full name

{ MERGEFIELD IHT408_IHT408_BOX4 }

Signature

Date DD MM YYYY

{ MERGEFIELD
IHT408_IHT408_BOX5 \@ "dd
MMMM yyyy" }**Fourth person**

Full name

{ MERGEFIELD IHT408_IHT408_BOX8 }

Signature

Date DD MM YYYY

{ MERGEFIELD
IHT408_IHT408_BOX9 \@ "dd
MMMM yyyy" }**Third person**

Full name

{ MERGEFIELD IHT408_IHT408_BOX6 }

Signature

Date DD MM YYYY

{ MERGEFIELD
IHT408_IHT408_BOX7 \@ "dd
MMMM yyyy" }**Schedule of items**

Describe any specific items given to charity. For example, dining table and four chairs. Otherwise, you may include a more general description, for example, clothing, kitchen implements, boxes of ornaments.

Description of item(s)	Name of charity	Value of the item(s) £
{ MERGEFIELD TableStart:G_IHT408_BOX10 } { MERGEFIELD IHT408_BOX10_1 }	{ MERGEFIELD IHT408_BOX10_2 }	{ MERGEFIELD IHT408_BOX10_3 } { MERGEFIELD TableEnd:G_IHT408_BOX10 }
		£{ MERGEFIELD G_IHT408_BOX10_IHT408_BOX10_3_TOTAL }

Include this amount on
form IHT 400, at box 92.