

**When to use this form**

Fill in this form if the deceased was domiciled in the United Kingdom (UK) when they died and owned assets abroad. For Inheritance Tax purposes, the Channel Islands and the Isle of Man are not in the UK. You should give details of all the assets situated outside the UK that the deceased owned.

**Help**

The guidance notes to help you fill in this form are on page 4.

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

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

Name of deceased { MERGEFIELD FW_PRODCDETS_1_DECEASED_FULLNM }
Date of death <i>DD MM YYYY</i> { MERGEFIELD FW_PRODCDETS_1_FWDCD_DT_DTH \@ "dd MM yyyy" }
IHT reference number (if known) { MERGEFIELD FW_PRODCDETS_3_FWIHT_TAX_REFNO }

**Assets outside the UK**

Enter details of assets consisting of:

- houses, land and buildings
- businesses or interests in businesses
- shares and securities which gave the deceased control of the company.

<b>1</b>	Description of assets – see note on page 4	Value in foreign currency at the date of death	Exchange rate at the date of death	Value of assets at the date of death £ sterling
	{ MERGEFIELD TableStart:G_IHT417_BOX1 } { MERGEFIELD IHT417_BOX1_1 }	{ MERGEFIELD IHT417_BOX1_2 }	{ MERGEFIELD IHT417_BOX1_3 }	{ MERGEFIELD IHT417_BOX1_4 \# 0.00 } { MERGEFIELD TableEnd:G_IHT417_BOX1 }
	Total			1 £{ MERGEFIELD G_IHT417_BOX1_IHT417_BOX1_4_TOTAL }

**2** Details of liabilities to be deducted from the foreign assets shown in box 1

*If a loan charged on a property shown in box 1 arose in the UK, include the amount on form IHT400, box 80, and not here*

Description of liabilities	Value in foreign currency at the date of death	Exchange rate at the date of death	Value of assets at the date of death £ sterling
{ MERGEFIELD TableStart:G_IHT417_BOX2 } { MERGEFIELD IHT417_BOX2_1 }	{ MERGEFIELD IHT417_BOX2_2 }	{ MERGEFIELD IHT417_BOX2_3 }	{ MERGEFIELD IHT417_BOX2_4 \# 0.00 } { MERGEFIELD TableEnd:G_IHT417_BOX2 }
Total liabilities			2 £{ MERGEFIELD G_IHT417_BOX9_IHT417_BOX2_4_TOTAL }

**3** Net assets (box 1 minus box 2). If a *minus* amount, write '0' and read IHT400 Notes on how to deal with a deficit

3 { IF { =B1-B2 \# "0.00" } < 0 "0" "{ =B1-B2 \# "0.00" }" }

**4** Details of exemptions and reliefs being deducted against foreign assets shown in box 1

Description of exemptions and reliefs <i>If you are deducting charity exemption, enter the full name of the charity, the country of establishment and the HMRC charities reference, if available</i>	Amount of exemption or relief £
{ MERGEFIELD TableStart:G_IHT417_BOX4 } { MERGEFIELD IHT417_BOX4_1 }	{ MERGEFIELD IHT417_BOX4_2 \# 0.00 } { MERGEFIELD TableEnd:G_IHT417_BOX4 }
Total exemptions and reliefs	
4 £{ MERGEFIELD G_IHT417_BOX4_IHT417_BOX4_2_TOTAL }	

**5** Net total of foreign houses, land, businesses and control holdings of shares (box 3 minus box 4). If box 3 is '0' write '0' in box 5

5 £{ IF { =B1-B2 \# "0.00" } < 0 "0" "{ =B3-B4 \# "0.00" }" }

*Copy this amount to form IHT400, box 97*

## Other assets outside the UK

Enter details of the other assets owned by the deceased outside the UK which were not shown in box 1.  
For example, bank accounts.

6	Description of assets	Value in foreign currency at the date of death	Exchange rate at the date of death	Value of assets at the date of death £ sterling
	{ MERGEFIELD TableStart:G_IHT417_BOX6 }	{ MERGEFIELD IHT417_BOX6_2 }	{ MERGEFIELD IHT417_BOX6_3 }	{ MERGEFIELD IHT417_BOX6_4 \# 0.00} { MERGEFIELD TableEnd:G_IHT417_BOX6 }
	{ MERGEFIELD IHT417_BOX6_1 }			
	Total			6 £{ MERGEFIELD G_IHT417_BOX6_IHT417_BOX6_4_TOTAL }

### 7 Details of liabilities to be deducted from the foreign assets shown in box 6

Description of liabilities	Value in foreign currency at the date of death	Exchange rate at the date of death	Amount of liability £ sterling
{ MERGEFIELD TableStart:G_IHT417_BOX7 }	{ MERGEFIELD IHT417_BOX7_2 }	{ MERGEFIELD IHT417_BOX7_3 }	{ MERGEFIELD IHT417_BOX7_4 \# 0.00} { MERGEFIELD TableEnd:G_IHT417_BOX7 }
{ MERGEFIELD IHT417_BOX7_1 }			
	Total liabilities		7 £{ MERGEFIELD G_IHT417_BOX7_IHT417_BOX7_4_TOTAL }

8 Net assets (box 6 *minus* box 7). If a *minus* amount, write '0' and read IHT400 Notes on how to deal with a deficit

8	£{ IF { MERGEFIELD client_no } < 0 "0" "{ =Box6-Box7 \# "0" }" }
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<b>9</b>	Details of exemptions and reliefs being deducted against foreign assets shown in box 6			
	Description of exemptions and reliefs <i>If you are deducting charity exemption, enter the full name of the charity, the country of establishment and the HMRC charities reference, if available.</i>	Amount of exemption or relief £		
	{ MERGEFIELD TableStart:G_IHT417_BOX9 } { MERGEFIELD IHT417_BOX9_1 }	{ MERGEFIELD IHT417_BOX9_2 \# 0.00 } { MERGEFIELD TableEnd:G_IHT417_BOX9 }		
	Total exemptions and reliefs	<b>9</b> £{ MERGEFIELD G_IHT417_BOX9_IHT417_BOX9_2_TOTAL }		
<b>10</b>	Net total of other foreign assets (box 8 <i>minus</i> box 9). If box 8 is '0', write '0' in box 10	<table border="1" style="width: 100%;"> <tr> <td style="width: 5%; text-align: center;"><b>10</b></td> <td>£{ IF { MERGEFIELD client_no } &lt; 0 "0" "{ =Box8-Box9 \# "0.00" } }</td> </tr> </table> <p style="text-align: right; font-size: small;"><i>Copy this amount to form IHT400, box 98</i></p>	<b>10</b>	£{ IF { MERGEFIELD client_no } < 0 "0" "{ =Box8-Box9 \# "0.00" } }
<b>10</b>	£{ IF { MERGEFIELD client_no } < 0 "0" "{ =Box8-Box9 \# "0.00" } }			

## Notes

### Domicile

If the deceased was domiciled in the UK when they died, use this form to tell us about assets owned abroad. In some circumstances, you may find it easier to fill in more than one form.

For example, if the deceased left a separate Will to deal with all or part of their foreign estate they may have appointed different personal representatives. These assets will still form part of the deceased's estate.

For more information about domicile, see IHT400 Notes.

### Description of assets Houses, land and buildings

You should give a full description of the property and enclose any professional valuations obtained, a plan and photographs of the property if you have any.

You should also comment on the following:

- the condition the property was in
- whether it is in a remote or urban location
- what additional facilities the property has, such as a swimming pool
- whether there was any planning permission
- whether a sale of the property is imminent.

### Businesses and control holdings

Please enclose copies of the latest accounts and provide a calculation of how the valuation has been arrived at.

### Currency conversions

You should show the value of the asset in the foreign currency as at the date of death. Then show how you have converted that value to pound sterling. Major currencies should generally be converted at the closing mid-point figure given in the 'Pound Spot Forward against the Pound' table shown in the financial pages of daily newspapers or on the Internet. Less common currencies may be converted at the rates shown in the 'FT Guide to World Currencies', published weekly in the Financial Times on Mondays and also by searching on the Internet.

### Jointly owned foreign assets

If the deceased owned any foreign assets jointly, you should include those assets on this form and not on form IHT404 *Jointly owned assets*. Use the 'Additional information' boxes on pages 15 and 16 of form IHT400, to give full details of the joint ownership of foreign assets.

### Double taxation relief

If tax that is similar to Inheritance Tax has been paid on an asset in another country, you may be able to deduct double taxation relief. The form IHT400 *Calculation* will show you how to work out the double taxation relief.