

When to use this form

Fill in this form:

- to claim heritage conditional exemption for any assets in the estate
- if conditional exemption was allowed on any of the assets in the estate in the past
- if any of these or any other assets in the estate are maintained from a maintenance fund.
- to claim exemption for any assets passing under the deceased's will to the trustees of a maintenance fund

If there is not enough room on this form for all the information, please continue on the Additional information pages 15 and 16 on form IHT400.

Conditional exemption is available for objects, land and buildings if they are important to the national heritage. In return, new owners must agree to look after the assets and provide public access to them without a prior appointment.

Outright transfers into maintenance funds (settlements for HMRC approved national heritage purposes which meet certain statutory requirements) are exempt from Inheritance Tax.

Name of deceased	{ MERGEFIELD LINKNAME_FORENAME_1 } { MERGEFIELD LINKNAME_SURNAME_1 }
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 }

Help

Please read the guidance notes for form IHT420 in the IHT400 Notes before filling in this form. For more information or help or another copy of this form:

- go to www.hmrc.gov.uk/inheritancetax/
- phone our Helpline on **0300 123 1072**
- if calling from outside the UK, phone **+44 300 123 1072**.

For another copy of this form go to www.hmrc.gov.uk/inheritancetax/

Assets on which conditional exemption is being claimed

1	Enter details of the assets in the deceased's estate for which you are claiming conditional exemption	
	Describe the asset and enter the box number where this asset is shown on form IHT400	Value at the date of death £
	{ MERGEFIELD TableStart:G_IHT420_BOX1 } { MERGEFIELD IHT420_BOX1_1 }	{ MERGEFIELD IHT420_BOX1_2 \# 0.00 } { MERGEFIELD TableEnd:G_IHT420_BOX1 }

Assets previously benefiting from heritage exemption

Use this section to tell us about assets in the estate that have previously benefited from heritage exemption.

2 In the past were any assets in the estate granted exemption from Inheritance Tax, Capital Transfer Tax, Estate Duty or Capital Gains Tax, on the grounds that they were heritage assets?

No If No, please go to box 4
 Yes If Yes, please enter details below

Describe the asset and enter the box number where this asset is shown on form IHT400	Date the asset was given to or inherited by the deceased	Name of person to whom asset now passes	Current open market value £
{ MERGEFIELD TableStart:G_IHT420_BOX2 } { MERGEFIELD IHT420_BOX2_2 }	{ MERGEFIELD IHT420_BOX2_3 \@ "dd MM yyyy" }	{ MERGEFIELD IHT420_BOX2_4 }	{ MERGEFIELD IHT420_BOX2_5 \# 0.00 } { MERGEFIELD TableEnd:G_IHT420_BOX2 }

3 Give any reference numbers used by us when the earlier exemption was agreed. If the person who gave the asset or assets to the deceased is still alive, please give their name and current address. If not, give their name and date of death.

{ MERGEFIELD IHT420_IHT420_BOX3 }

Maintenance funds

4 Are any assets in the estate maintained by a maintenance fund?

No If No, you have finished this form
 Yes If Yes, please enter the details below

Describe the asset and enter the box number where this asset is shown on form IHT400	Date the maintenance fund was established and our IHT reference	Name of person to whom the asset now passes
{ MERGEFIELD TableStart:G_IHT420_BOX4 } { MERGEFIELD IHT420_BOX4_2 }	{ MERGEFIELD IHT420_BOX4_3 \@ "dd MM yyyy" }	{ MERGEFIELD IHT420_BOX4_4 \# 0.00 } { MERGEFIELD TableEnd:G_IHT420_BOX4 }