

IHT helpline - an update from HMRC

Synopsis: HMRCs inheritance tax helpline.

Date published: 15.04.2024

HMRC's latest [Trusts and Estates Newsletter](#) says that while the majority of telephone calls about the probate process and individual probate cases are now handled by HM Courts & Tribunals Service (HMCTS), HMRC still maintain an inheritance tax (IHT) helpline.

HMRC points out that the IHT helpline often receives calls which can readily be answered by reference to the guidance already available on GOV.UK, so all taxpayers should initially read the [inheritance tax guidance](#) for general queries.

It suggests that practitioners with more technical queries will find that such queries can be addressed by consulting the searchable [Inheritance Tax Manual \(IHTM\)](#) and it believes that most questions about the availability of exemptions, reliefs and thresholds can be answered through the IHTM.

HMRC says that its helpline cannot comment, or offer advice, on...

- whether pension schemes, life insurance products or discounted gift trusts form part of the estate or their value. It says that this information should be supplied to by the provider of those products;
- complex technical issues or interpretation of the legislation;
- whether exemptions, reliefs or thresholds are due prior to an IHT400 being submitted. It suggests that anyone who believes they have a valid claim should read the guidance and enter it on to their form IHT400 at the appropriate page, providing the supporting documents where applicable.

Finally, HMRC says that it will raise any questions within 12 weeks of initial calculations being issued.

HMRC's Newsletter also includes a reminder that, from 18 January 2024, people applying for probate in England and Wales no longer need to complete an IHT421 probate summary to submit with their IHT400. Instead, the letter HMRC sends confirming receipt and processing of the IHT400 will provide a unique code and the details of the estate values which will be needed to make a probate application.

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