

Errors in certain IHT100 forms

Forms IHT100c and IHT100d, the errors and what action to take.

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The suite of [IHT100 forms](#) were updated earlier this year. These forms are used to notify HMRC of a range of IHT events.

The Association of Taxation Technicians (ATT) has just published an update highlighting that the computations in form IHT100c and IHT100d are not working as expected where relief is claimed on additions to a trust after the trust has commenced/after the last ten-year anniversary. It says that HMRC has acknowledged the issue and will publish revised IHT100c and IHT100d forms in due course. In the meantime, its processing teams have been made aware of the problem.

Any individuals affected by this may wish to flag the issue in a cover note and supply their own computations where they differ from HMRC's.

Details of the issue

[Form IHT100c](#) is used to report exit charges when assets cease to be relevant property. The issue concerns boxes H18 and H19.

[Form IHT100d](#) is used to tell HMRC about assets in the trust on its ten-year anniversary. The issue concerns boxes H15 and H16.

The problem arises where relief is needed because there have been additions of relevant property to the trust since either the start of the trust, or the last ten-year anniversary. Relief is given based on the value of the added property and the number of complete quarters between the start of the trust/last ten-year anniversary and the addition of the property. The current forms are not computing enough relief and therefore will need to be revised.

The ATT says that it does not yet have a date for when the forms will be updated, so it will be necessary to use the latest forms available online on GOV.UK.

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