



### 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

Date of death DD MM YYYY

       

IHT reference number (if known)

### Help

Please read the guidance notes for form IHT420 in the IHT400 Notes before filling in this form.

For more information or help :

- go to [www.hmrc.gov.uk/inheritancetax/](http://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/](http://www.hmrc.gov.uk/inheritancetax/)

## Assets on which conditional or maintenance fund exemption is being claimed

1	Enter details of the assets in the deceased's estate for which you are claiming conditional or maintenance fund exemption	
	Describe the asset and enter the box number where this asset is shown on form IHT400	Value at the date of death £

## 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 the 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 £

**3** Give any reference numbers used by us when the earlier exemption was agreed. Please give the name of the person(s) who gave the asset(s) to the deceased and if they are now dead, their date of death.

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## 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