



When to use this form

Fill in this form to tell us about the listed stocks, UK government and municipal securities and shares owned by the deceased. We give details of how to value stocks and shares in the IHT400 Notes.

Do not include any shares or securities:

- listed on markets HM Revenue and Customs does not recognise as 'listed', for more information, go to www.gov.uk/government/publications/designated-recognised-stock-exchanges-section-1005-income-tax-act-2007
• in a Private Limited Company, Business Expansion Scheme (BES) or Business Start-up Scheme (BSS)
• listed on a recognised stock exchange, where the deceased had control of the company

These should be listed on Schedule IHT412, 'Unlisted stocks, shares and control holdings'.

If you have a stockbroker's valuation or if you've filled in inventory form C1 (Scotland only) you need only copy the totals for each category of share to the form and enclose a copy of the valuation.

You need to tell us about any dividends and interest on the stocks and shares that were due at the date of death but have not yet been paid. In the IHT400 Notes we explain the different types of dividends, and what to include.

Name of deceased
Date of death DD MM YYYY
Inheritance Tax reference number if known

Help

Please read the guidance notes for form IHT411 in the IHT400 Notes before filling in this form. For more information or help or another copy of this form:

- go to www.gov.uk/inheritance-tax
• phone our helpline on 0300 123 1072 - if calling from outside the UK, phone +44 300 123 1072

UK government and municipal securities

List here any UK government securities that the deceased held. For example, Treasury Stock, Exchequer Stock, War Loan and any other stock held on the Bank of England register. Also include any municipal securities, mortgages, debentures and stock held in countries, cities and towns, docks, harbours and water boards. Any Northern Ireland municipal stock should also be listed here.

Table with 5 columns: Description of stock, Amount of stock held, Market price per unit at date of death (£), Total value of stock at date of death (£), Interest due to date of death (£). Includes a Totals row and instructions for copying amounts to forms IHT400, boxes 62 and 64.

## Listed stocks, shares and investments that did not give the deceased control of the company

List here any holdings of stocks, shares, debentures or other securities that are listed on the Stock Exchange Daily Official List. Include any:

- shares held in an Individual Savings Account (ISA) (include a figure for any uninvested cash but not for any other cash or insurance policies)
- unit trusts (give the full name, for example, Axa Equity and Law Unit Trust Managers, Pacific Basin Trust Accumulation Units)
- investment trusts
- holdings in Open-Ended Investment Companies (OEICs)
- foreign shares, but only if they're listed on the London Stock Exchange or other UK exchanges

If the deceased owned any of these types of shares that gave them control of the company you should list them at box 4 on Schedule IHT412, 'Unlisted stocks, shares and control holdings', instead of here. This will be extremely rare.

| 2             | Name of the company and type of shares or stock, or full name of unit trust and type of unit | Amount of stock held | Market price per unit at date of death<br>£ | Total value of stock at date of death<br>£                         | Dividend or interest due to date of death<br>£ |
|---------------|--|----------------------|---|--|--|
|               |  |                      |   |  |  |
| <b>Totals</b> |  |                      |   | 2 £  | £  |
|               |  |                      |   | Total of column above - copy this amount to form IHT400, box 63    |  |
|               |  |                      |   | Total of column above - include this amount on form IHT400, box 64 |  |