



When to use this form

Fill in this form if you are deducting agricultural relief on form IHT400. Use a separate form for each agricultural holding and send in a plan showing the location and extent of the holding.

Help

Please read the guidance notes for form IHT414 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**,

Name of deceased

Date of death DD MM YYYY

IHT reference number (if known)

Agricultural property

<p>1 Give the address and a full description of the agricultural holding on which you are deducting agricultural relief. <i>You must also fill in form IHT405 Houses, land, buildings and interests in land to give details of the property concerned</i></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="padding: 2px;">Address</td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="padding: 2px;">Description</td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> </table>	Address				Description						<p>3 Was the holding, or any part of it, subject to a binding contract for sale at the date of transfer?</p> <p>No <input type="checkbox"/> <i>Go to box 4</i></p> <p>Yes <input type="checkbox"/> <i>Give full details of the contract and clearly identify the part of the property that was sold on the plan you supply</i></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> </table>										
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Description																					
<p>2 When and how did the deceased acquire the holding? <i>For example, the deceased may have inherited the property, received it as a gift, or bought it themselves</i></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> </table>											<p>4 Are there any outstanding planning consents on the holding which have not been implemented?</p> <p>No <input type="checkbox"/> <i>Go to box 5</i></p> <p>Yes <input type="checkbox"/> <i>Give brief details of the planning consents</i></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> <tr><td style="height: 20px;"> </td></tr> </table>										

Use of agricultural land

Please read the guidance notes for form IHT414 in the IHT400 Notes for information on the amount of detail required in this section.

<p>5 Give a detailed description of the day-to-day farming activities carried out on the land throughout the seven years prior to the date of transfer (or the period of ownership, if less than seven years)</p> <div style="border: 1px solid black; height: 250px; width: 100%;"></div>	<p>6 Give details of the extent of the deceased's involvement in the activities described in box 5 throughout the two years prior to the date of transfer. <i>For example, what actual tasks did the deceased carry out and how many hours did the deceased spend on these tasks each week</i></p> <div style="border: 1px solid black; height: 250px; width: 100%;"></div>
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Let land

<p>7 Was the land subject to any lease, licence or tenancy immediately before the transfer?</p> <p>No <input type="checkbox"/> <i>Go to box 11</i></p> <p>Yes <input type="checkbox"/> <i>Go to box 8</i></p> <p>8 To whom was the land let?</p> <p>Title - enter MR, MRS, MISS, MS or other title</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>Name</p> <div style="border: 1px solid black; height: 30px; width: 100%;"></div> <p>Relationship to the deceased, if any</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	<p>9 When did the letting start? DD MM YYYY</p> <div style="display: flex; justify-content: space-around;"><div style="border: 1px solid black; width: 20px; height: 20px;"></div><div style="border: 1px solid black; width: 20px; height: 20px;"></div><div style="border: 1px solid black; width: 20px; height: 20px;"></div><div style="border: 1px solid black; width: 20px; height: 20px;"></div><div style="border: 1px solid black; width: 20px; height: 20px;"></div><div style="border: 1px solid black; width: 20px; height: 20px;"></div></div> <p>10 What was the original duration or term of the letting?</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>11 Are you deducting agricultural relief at 50% or 100%?</p> <p>50% <input type="checkbox"/> 100% <input type="checkbox"/></p> <p>Send in a copy of the tenancy agreement if there is one.</p>
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Farmhouses and cottages

Only fill in this section if you are deducting agricultural relief on farmhouses and cottages. Agricultural relief is only available for farmhouses and cottages that are occupied for the purposes of agriculture. Whether each property will qualify for relief depends on who lived there and whether it is regarded as 'of a character appropriate' to the property.

Please answer the following questions for each property. *Continue on an additional sheet if necessary.*

Property 1

- 12 Address and/or description of the property, for example, 'Farmhouse at Ashdown Farm, Hay Lane, Hoxton'

- 13 Was the property unoccupied (even temporarily) during the seven years prior to the date of transfer?

No *Go to box 14*

Yes *Give the date(s) the property was empty*

- 14 Did the deceased live at the property?

Yes *Go to box 16*

No *Give details of the person(s) who lived at the property, the date(s) they lived there and explain the extent of their involvement in the farming activities described at box 5*

- 15 If the property was let, describe the type of tenancy (for example, agricultural tenancy, assured shorthold) and say how much rent was paid

Property 2

- Address and/or description of the property, for example, 'Farmhouse at Ashdown Farm, Hay Lane, Hoxton'

- Was the property unoccupied (even temporarily) during the seven years prior to the date of transfer?

No *Go to box 14*

Yes *Give the date(s) the property was empty*

- Did the deceased live at the property?

Yes *Go to box 16*

No *Give details of the person(s) who lived at the property, the date(s) they lived there and explain the extent of their involvement in the farming activities described at box 5*

- If the property was let, describe the type of tenancy (for example, agricultural tenancy, assured shorthold) and say how much rent was paid

Farm buildings

- 16 Give a full description of any farm buildings from which agricultural relief is deducted stating who was using them and for what purpose. Please do not use phrases such as 'general storage' or 'agricultural purposes' as these are insufficient.

Agricultural relief and lifetime transfers

If you are deducting agricultural relief on a gift there are additional conditions that must be met before the relief is due. Please answer these additional questions to help us to decide if the relief is due.

'Relevant period' means the period between the date of the gift and the date of death of the deceased (or death of the person who received the gift, if they died first).

- 17 Was the holding agricultural property immediately before the end of the relevant period?

No Yes

- 18 Was the holding owned by the person who received the gift throughout the relevant period?

No Yes

- 19 Was the holding occupied (by the person who received the gift or by someone else) for agricultural purposes throughout the relevant period?

No Yes

- 20 Was the holding subject to a binding contract for sale immediately before the end of the relevant period?

No Yes

Any other information

Please use this box if you have any further details you would like to give us or if you do not have enough space in any of the boxes on pages 1 to 4.