



When to use this form

Fill in this form to tell us about the deceased's household and personal goods.

Do not include details of household or personal goods owned jointly. You should include details of jointly owned assets on form IHT404 Jointly owned assets and not on this form.

Help

Please read the guidance notes for form IHT407 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/](http://www.hmrc.gov.uk/inheritancetax/)
- phone our Helpline on 0845 30 20 900
  - if calling from outside the UK, phone +44 115 974 3009.

Name of deceased

Date of death DD MM YYYY

IHT reference number (if known)

Jewellery

Please enter details of any individual items of jewellery valued at £500 or more in the box below. If you have a professional valuation, enclose a copy.

1	Description of item	If the item has been sold, give the date of sale and gross sale proceeds	Open market value at date of death  £
		Total	1 £

## Vehicles, boats and aircraft

Please enter details of:

- cars, including vintage and classic
- motorcycles and other vehicles
- boats
- aircraft.

If you have a professional valuation, enclose a copy.

2	Manufacturer	Model	Year of manufacture or first registration	Registration number, where appropriate	Condition at the date of death and mileage for cars	If the item has been sold, enter the date of the sale and gross sale proceeds	Open market value at date of death  £
Total							2 £

## Antiques, works of art or collections

Please enter details of any antiques, works of art or collections. For example, antique furniture, paintings, sculptures and porcelain, collections of books, stamps, coins, medals and wines. If you have a professional valuation, enclose a copy.

3	Description of item	If the item has been sold, give the date of sale and gross sale proceeds	Open market value at date of death  £
		Total	3 £

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## Other household and personal goods

Please enter the total value of all other household and personal goods not already listed in boxes 1, 2 or 3. For example, items of jewellery valued at less than £500, furniture and other domestic items. You do not need to list these items here.

4	Total value of other household and personal goods	£ <input type="text"/>
5	Were any of the items included in box 4 individually listed on the deceased's household insurance policy?	
	Yes	<input type="checkbox"/> <i>include a copy of the policy (and schedule, if appropriate)</i>
	No	<input type="checkbox"/>

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## Summary of household and personal goods

6	Total value of all household and personal goods (total of boxes 1, 2, 3 and 4)	£ <input type="text"/>	<i>Include this amount on form IHT400, box 55</i>
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