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if the deceased had given
away or 'transferred' any
assets, such as cash,
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to the type of income and
expenditure the deceased
may have had so that you
can show that gifts made
were part of the

deceased's normal
expenditure out of their
income. Give details of
the deceased's income
and expenditure for each
of the years in which the
gifts were made.Gifts and
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forms you need to
complete your Inheritance
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apply for a grant of
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assets 23.IHT400 Notes -
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exemption is claimed
following death of the
donor by the personal
representatives (PRs)
completing HMRC form
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PRs if the donor can keep
records of gifts made,
with details of their
income and expenditure,
using the form during
their lifetime.IHT
exemptions & reliefs> I'm
trying to complete page 6
of IHT403 > > It's a fair

bit of work and hunting around for historical data, but I > think I've pretty much got all the data, and I think I've done what it > says on the tin (i.e. got data for most of the items, except the > illusive "Other", whatever that's supposed to include!) >HMRC form IHT403, page 6: Gifts made as part of normal ...iht403 guide to completion expenditure sarahb de. iht403 guide to completion expenditure kiproe de. giftsand transfers assets publishing service gov uk.

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 follow the correct
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Total expenditure Gifts made as part of normal expenditure out of income Only fill in this page if

you've ticked 'Yes' to box 6 on page 1. This is a guide to the type of income and expenditure the deceased may have had so that you can show that gifts made were part of the deceased's normal expenditure out of their income.

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expenditure out of their income. Give details of the deceased's income and expenditure for each of the years in which the gifts were made.

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