

HMRC Trusts and Estates Agents Advisory Group and Capital Taxes Liaison Group
IHT Forum 28 May 2020

a) Operational update

Despite the unique challenges presented by the current COVID-19 situation, Inheritance Tax and Trusts operational areas are currently meeting all key targets and processing post and new accounts within published turnaround times.

On Friday 1 May 2020 we launched a new webchat service. This service can be used to get help when completing the IHT400 forms and schedules, and to answer other inheritance tax and probate questions. We have received good feedback from customers on the process so far and this has reduced the number of calls to our helplines.

We can now confirm that the process of IHT421 forms being emailed directly from HMRC to HM Courts and Tribunals Service has gone live. We have been asked if customers could be notified by email when the IHT421 is sent. Whilst we are unable to email customers due to security protocols in place and that we do not collect a customer's email address on the IHT forms, we will let you know that the process has been carried out by either writing to you, or by adding a note to our calculations.

You may be aware that there have been periods when Trusts Helpline call response times have increased. This is because we have deployed some of our staff to help the public access the Self-Employment Income Support Scheme. To help mitigate the impact of the reduced helpline service, we have introduced a mailbox so that at busy times you can email us directly. When the Trusts Helpline returns to normal, we will remove this option. This mailbox address is trustsfeedback@hmrc.gov.uk.

Customers are asked to leave only their contact number and a brief outline of their query and we aim to respond within one working day. Please do not send any personal details.

b) Digital signatures for IHT205

We can confirm that until further notice, the digital signature process now applies to IHT205 forms, as well as IHT400 and IHT100 forms. We will accept IHT205 that are not physically signed from professional agents, if:

- the names and personal details of the legal personal representatives are shown on the declaration page
- the account has been seen by all the legal personal representatives and they all agree to be bound by the declaration
- the agent includes the following statement:
'As the agent acting on behalf, I confirm that all the people whose names appear on the declaration page of this Inheritance Tax Return have both seen the Inheritance Tax Return and agreed to be bound by the declaration on page 8 of the form IHT205.'

GOV.UK has been updated to reflect these changes.

c) Electronic submission of IHT form update

HMRC retains full ownership of all information/data that we place in Dropbox and all information/data that an agent places in Dropbox once the agent clicks the submit button. Once submitted, only the HMRC Dropbox account holder and the HMRC security audit team can access the information.

Dropbox files at rest are encrypted using 256-bit Advanced Encryption Standard (AES). To protect data in transit between Dropbox and our servers, Dropbox uses Secure Sockets Layer (SSL)/Transport Layer Security (TLS) for data transfer, creating a secure tunnel protected by 128-bit or higher Advanced Encryption Standard (AES) encryption. HMRC does not use any additional form of encryption as standard.

Dropbox is being offered as a temporary measure to support agents when it is not possible or practical to submit IHT400 and IHT100 accounts by post during the COVID-19 disruption.

d) Time limits and Penalties for late filing and payment

We have updated the guidance on [reasonable excuse](#) to clarify that where customers have not been able to file their account on time, due to the impact of COVID-19, this will be treated as a 'reasonable excuse'.

e) Claim time limits for IHT reliefs

At the last meeting we asked if members could let HMRC know about any deadlines for IHT relief claims that may be impacted by the present disruption facing customers. The three areas which have been raised with us are the time limits for: relief on property sales, relief on sale of shares and instruments of variation. We are continuing to monitor the position.