

Gifts made within the 7 years before death

If you're deducting charity exemption enter the full name of the charity, the country of establishment and the HMRC charities reference, if available, in Type of exemption or relief column.

Date of gift	Name and relationship of individual, charity or other organisation who received the gift (for example, son, daughter, business partner)	Description of assets given away (for example, cash, the address of a house, the number of shares in a particular company, the premium paid on an insurance policy)	Type of exemption or relief (for example, Charity Exemption, Agricultural Relief or Business Relief)	A Value at date of gift £	B Exemptions or reliefs deducted (do not deduct taper relief here) £	C Net value A minus B £

fidelity fiducia
fides fiduciary