

Name of deceased

Tax reference

If you want help, look up the box numbers in the Notes on Estate Pension Charges etc.

Tax charges arising from unauthorised payments by UK or overseas pension schemes

• Amount of unauthorised payment from a pension scheme, 'not subject to Surcharge'	23.1 £
• Amount of unauthorised payment from a pension scheme, 'subject to Surcharge'	23.2 £
• Foreign tax paid on an unauthorised payment (in sterling)	23.3 £

Taxable lump sum payments from overseas pension schemes

• Taxable short service refund of contributions from an overseas pension scheme - see Notes page EPCN2	23.4 £
• Taxable lump sum death benefit payment from an overseas pension scheme - see Notes page EPCN2	23.5 £
• Taxable refunds of contributions from an overseas pension scheme - see Notes page EPCN2	23.5A £
• Foreign tax paid on 23.4, 23.5 and 23.5A (in sterling) - see Notes page EPCN2	23.6 £