

Estate Pension Charges etc

for the year ended 5 April 2024 (2023-24)

Tax reference Name of deceased If you want help, look up the box numbers in the notes on Estate Pension Charges. For help filling in this form, go to www.gov.uk/taxreturnforms and read the notes and helpsheets. Tax charges arising from unauthorised payments and transfers by UK or overseas pension schemes Value of pension benefits transferred subject to the overseas 23.1 £ transfer charge Tax paid by your pension scheme on your overseas 23.2 £ transfer charge Amount of unauthorised payment from a pension scheme, 23.3 £ 'not subject to surcharge' Amount of unauthorised payment from a pension scheme, 23.4 £ 'subject to surcharge' 23.5 £ • Foreign tax paid on an unauthorised payment (in pound sterling) Taxable lump sum payments from overseas pension schemes Taxable short service refund of contributions from an overseas pension scheme 23.6 £ Taxable lump sum payment (overseas pension schemes only) 23.7 £ Foreign tax paid on boxes 23.6 and 23.7 (in pound sterling) 23.8 £