

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 – <i>read the Notes</i>	23.4 £
• Taxable lump sum payment (overseas pension schemes only) – <i>read the Notes</i>	23.5 £
• Foreign tax paid on boxes 23.4 and 23.5 (in sterling) – <i>read the Notes</i>	23.6 £