

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 payment (overseas pension schemes only) – *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 boxes 23.4, 23.5 and 23.5A (in sterling) – *see Notes, page EPCN2*

**23.6** £