



Name of deceased

Tax reference

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 transfer charge 23.1 £
- Tax paid by your pension scheme on your overseas transfer charge 23.2 £
- Amount of unauthorised payment from a pension scheme, 'not subject to surcharge' 23.3 £
- Amount of unauthorised payment from a pension scheme, 'subject to surcharge' 23.4 £
- Foreign tax paid on an unauthorised payment (in pound sterling) 23.5 £

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 £