
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2006, Paragraph 9. (See end of Document for details)*

SCHEDULES

SCHEDULE 23

PENSION SCHEMES ETC: MISCELLANEOUS

Unauthorised payments: former members and sponsoring employers etc

- 9 (1) Section 174 (value shifting) is amended as follows.
- (2) In subsection (1)—
- (a) before “member”, in the first place, insert “ person who is or has been a ”, and
 - (b) for “member”, in each other place, substitute “ person ”.
- (3) In subsection (2)—
- (a) for “member's” substitute “ person's ”, and
 - (b) for “member”, in both places, substitute “ person ”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2006, Paragraph 9.