**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2006, Paragraph 10. (See end of Document for details)

## $S\,C\,H\,E\,D\,U\,L\,E\,S$

## SCHEDULE 23

PENSION SCHEMES ETC: MISCELLANEOUS

Unauthorised payments: former members and sponsoring employers etc

10 In section 175 (authorised employer payments), before "sponsoring" insert " person who is or has been a ".

## Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2006, Paragraph 10.