
Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2006, Paragraph 5. (See end of Document for details)

SCHEDULES

SCHEDULE 23

PENSION SCHEMES ETC: MISCELLANEOUS

Unauthorised payments: former members and sponsoring employers etc

- 5 In section 162(3) and (4) (meaning of “loan”)—
- (a) before “member”, in the first, second and last places, insert “ person who is or has been a ”, and
 - (b) for “a member or sponsoring employer of the pension scheme” substitute “ such a person ”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2006, Paragraph 5.