

## SCHEDULES

### SCHEDULE 30

#### REGISTERED PENSION SCHEMES: EMPLOYER LOANS

##### *Amount of unauthorised payment*

##### *Total unauthorised payments not to exceed amount of loan*

- 11        If the aggregate amount of the unauthorised payments in relation to a loan under paragraphs 5 to 10 exceeds the amount of the loan when it was made, the excess is to be treated as not being an unauthorised payment.