
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2005, Cross Heading: Unauthorised member payments. (See end of Document for details)

SCHEDULES

SCHEDULE 10

PENSION SCHEMES ETC.

Unauthorised member payments

- 5 In section 161(5) (payment made to person who is connected with member, or was connected with member at his death, to be treated as made in respect of member), after “scheme to” insert “ or in respect of”.

Commencement Information

- II** Sch. 10 para. 5 in force at 6.4.2006, see Sch. 10 para. 64(1)

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