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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2005, Paragraph 3. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 10

#### PENSION SCHEMES ETC.

##### *Orders for return of unauthorised payments*

- 3 In section 153 (registration of pension schemes), after subsection (8) insert—
- “(8A) Where an order has been made under section 19(4) or 21(2)(a) of the Pensions Act 2004 or Article 15(4) or 17(2)(a) of the Pensions (Northern Ireland) Order 2005 (restitution by order of court or Pensions Regulator) that property or money be transferred, or a sum be paid, towards an annuity contract made with an insurance company, the annuity contract is to be treated as having become a registered pension scheme on the day on which it is made.”

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#### **Commencement Information**

- II** Sch. 10 para. 3 in force at 6.4.2006, see Sch. 10 para. 64(1)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2005, Paragraph 3.