

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

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## SCHEDULES

### SCHEDULE 23

#### PENSION SCHEMES ETC: MISCELLANEOUS

##### *Abatement*

- 33 In section 279(1) (definitions), in the definition of “abatement”—
- (a) after “scheme pension” insert “ to which a person has become entitled ”,  
and
  - (b) for “re-employment” substitute “ the person's employment ”.

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