

---

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2006, Cross  
Heading: Refund of excess contributions lump sum: excess relief at source. (See end of Document for details)

---

## SCHEDULES

### SCHEDULE 23

#### PENSION SCHEMES ETC: MISCELLANEOUS

##### *Refund of excess contributions lump sum: excess relief at source*

- 28 (1) Paragraph 6 of Schedule 29 (refund of excess contributions lump sum) is amended as follows.
- (2) In sub-paragraphs (4) and (5), after “year is” insert “ (subject to sub-paragraph (7)) ”.
- (3) After sub-paragraph (6) insert—
- “(7) If any relief given in accordance with section 192(1) in relation to any contribution included in RPC is in excess of the maximum amount of relief to which the member is entitled under section 190, RPC is to be taken to be reduced by the amount of that excess.”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2006, Cross Heading:  
Refund of excess contributions lump sum: excess relief at source.