
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2006, Paragraph 13. (See end of Document for details)*

SCHEDULES

SCHEDULE 23

PENSION SCHEMES ETC: MISCELLANEOUS

Unauthorised payments: former members and sponsoring employers etc

- 13 In section 181(1) (value shifting)—
- (a) before “sponsoring employer”, in the first place, insert “ person who is or has been a ”, and
 - (b) for “sponsoring employer”, in each other place, substitute “ person ”.

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