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 ".

Changes to legislation:
There are currently no known outstanding effects for the Finance Act 2006, Paragraph 13.