
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2006, Paragraph 14. (See end of Document for details)*

SCHEDULES

SCHEDULE 23

PENSION SCHEMES ETC: MISCELLANEOUS

Unauthorised payments: former members and sponsoring employers etc

- 14 In section 208(2) (unauthorised payments charge)—
- (a) in paragraph (a), for the words after “member payment” substitute “ made to or in respect of a person before the person's death, is the person, ”,
 - (b) in paragraph (b), for “after the member's” substitute “ in respect of a person after the person's ”, and
 - (c) in paragraph (c), for “sponsoring employer” substitute “ person ”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2006, Paragraph 14.