**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2006, Paragraph 18. (See end of Document for details)

## $S\,C\,H\,E\,D\,U\,L\,E\,S$

## SCHEDULE 23

PENSION SCHEMES ETC: MISCELLANEOUS

Unauthorised payments: former members and sponsoring employers etc

18 In section 212(3) (valuation of uncrystallised rights), for "the arrangement", in the first place, substitute " an arrangement ".

## Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2006, Paragraph 18.