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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2006, Paragraph 6. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 23

#### PENSION SCHEMES ETC: MISCELLANEOUS

##### *Unauthorised payments: former members and sponsoring employers etc*

- 6 In section 164 (authorised member payments)—
- (a) before “member” insert “ person who is or has been a ”,
  - (b) in paragraph (a), after “benefit rules” insert “ to be paid to or in respect of a member ”, and
  - (c) in paragraph (b), after “benefit rule” insert “ to be paid to or in respect of a member ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2006, Paragraph 6.