

## SCHEDULES

### SCHEDULE 23

#### PENSION SCHEMES ETC: MISCELLANEOUS

*Unauthorised payments: former members and sponsoring employers etc*

- 9 (1) Section 174 (value shifting) is amended as follows.
- (2) In subsection (1)—
- (a) before “member”, in the first place, insert “person who is or has been a”, and
  - (b) for “member”, in each other place, substitute “person”.
- (3) In subsection (2)—
- (a) for “member's” substitute “person's”, and
  - (b) for “member”, in both places, substitute “person”.