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*Status: Point in time view as at 06/04/2006.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2006, Paragraph 11. (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*

- 11 In section 179(1), (5) and (6) (authorised employer loan), before “sponsoring” insert “person who is or has been a”.

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**Changes to legislation:**

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