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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2006, Paragraph 8. (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*

- 8 (1) Section 173 (benefits) is amended as follows.
- (2) In subsection (1)—
- (a) before “member”, in the first place, insert “ person who is or has been a ”,
  - (b) for “member”, in the second place, substitute “ person ”, and
  - (c) for “member's” substitute “ person's ”.
- (3) In subsection (3)—
- (a) for “member”, in the first place, substitute “ person ”, and
  - (b) for “member's” substitute “ person's ”.
- (4) In subsection (4)—
- (a) before “member”, in the first place, insert “ person who is or has been a ”, and
  - (b) for “member's”, in each place, substitute “ person's ”.
- (5) In subsection (7)(b)—
- (a) for “member's”, in both places, substitute “ person's ”, and
  - (b) for “member”, in the first place, substitute “ person ”.
- (6) In subsection (9)(a), before “member” insert “ person who is or has been a ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2006, Paragraph 8.