

## SCHEDULES

### SCHEDULE 23

#### PENSION SCHEMES ETC: MISCELLANEOUS

*Unauthorised payments: former members and sponsoring employers etc*

- 13 In section 181(1) (value shifting)—
- (a) before “sponsoring employer”, in the first place, insert “person who is or has been a”, and
  - (b) for “sponsoring employer”, in each other place, substitute “person”.