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SCOTTISH STATUTORY INSTRUMENTS

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**2016 No. 98**

**The National Health Service Superannuation Scheme  
(Miscellaneous Amendments) (Scotland) Regulations 2016**

**PART 2**

**Amendment of the National Health Service  
Superannuation Scheme (Scotland) Regulations 2011**

2. The National Health Service Superannuation Scheme (Scotland) Regulations 2011<sup>(1)</sup> are amended in accordance with regulations 3 to 6.

3. In regulation D1 (contributions by members)—

(a) in paragraph (2)—

(i) for the words from “contribution rate” to “following table”, substitute—

“contribution rate—

(a) for the scheme year 2015-16 is the percentage specified in column 2 of table 1 in respect of the corresponding pensionable pay band specified in column 1 of that table into which the member’s pensionable pay falls;

(b) for the scheme year 2016-17 is the percentage specified in column 2 of table 2”;

(ii) for “**Scheme Year 2015-2016**”, substitute “**Table 1**”; and

(iii) at the end, insert—

**“Table 2**

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable pay band</i>	<i>Contribution percentage rate</i>
Up to £16,128	5.2%
£16,129 - £21,817	5.8%
£21,818 - £27,360	7.3%
£27,361 - £50,466	9.5%
£50,467 - £72,050	12.7%
£72,051 - £112,490	13.7%

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<sup>(1)</sup> S.S.I. 2011/117; relevant amending instruments are S.S.I. 2011/364, S.S.I. 2012/69, S.S.I. 2012/163, S.S.I. 2013/109, S.S.I. 2013/168, S.S.I. 2014/43, S.S.I. 2014/154 and S.S.I. 2015/96.

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<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable pay band</i>	<i>Contribution percentage rate</i>
£112,491 to any higher amount	14.7%

(b) in paragraph (2A)—

- (i) for “2014-2015”, substitute “2015-16”;
- (ii) for “the following table”, substitute “table 2 in paragraph (2)”; and
- (iii) omit the table;

(c) in each of paragraphs (8) to (19), for “the table” substitute “the applicable table”; and

(d) in each of paragraphs (20), (21)(a) and (25)(b), for “the table in paragraph (2A)” substitute “table 2 in paragraph (2)”.

4. In regulation R2(1)(a) (nurses, physiotherapists, midwives and health visitors)—

- (a) for “at the coming into force of these Regulations”, substitute “on 1st April 1995”;
- (b) for “is in”, substitute “was in”; and
- (c) for “has accrued”, substitute “had accrued”.

5. In regulation T3(5B) (deduction of tax: further provisions)—

- (a) for “Schedule 1”, substitute “Schedule 6”; and
- (b) in sub-paragraph (a), for “the Registered Pension Schemes and Relieved Non-UK Pension Schemes (Lifetime Allowance Transitional Protection) (Notification) Regulations 2014” substitute “the Registered Pension Schemes and Relieved Non-UK Pension Schemes (Lifetime Allowance Transitional Protection) (Individual Protection 2014 Notification) Regulations 2014(2)”.

6. In paragraph 14 (contributions to this Section of the scheme) of Schedule 1 (medical and dental practitioners)—

- (a) after sub-paragraph (2)(b), insert—
 

“;
- (c) in respect of the 2016-2017 scheme year, table 3”; and
- (b) for the existing tables, substitute—

**“Table 1: Scheme Year 2014-15**

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings band</i>	<i>Contribution percentage rate</i>
Up to £15,828	5.2%
£15,829 - £21,601	5.8%
£21,602 - £27,089	7.3%
£27,090 - £49,967	9.5%
£49,968 - £71,337	12.7%
£71,338 - £111,376	13.7%

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<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings band</i>	<i>Contribution percentage rate</i>
£111,377 to any higher amount	14.7%

**Table 2: Scheme Year 2015-16**

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings band</i>	<i>Contribution percentage rate</i>
Up to £16,128	5.2%
£16,129 - £21,817	5.8%
£21,818 - £27,360	7.3%
£27,361 - £50,466	9.5%
£50,467 - £72,050	12.7%
£72,051 - £112,490	13.7%
£112,491 to any higher amount	14.7%

**Table 3: Scheme Year 2016-17**

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings band</i>	<i>Contribution percentage rate</i>
Up to £16,128	5.2%
£16,129 - £21,817	5.8%
£21,818 - £27,360	7.3%
£27,361 - £50,466	9.5%
£50,467 - £72,050	12.7%
£72,051 - £112,490	13.7%
£112,491 to any higher amount	14.7% <sup>2</sup>