
SCOTTISH STATUTORY INSTRUMENTS

2017 No. 27

**The National Health Service Superannuation Scheme
(Miscellaneous Amendments) (Scotland) Regulations 2017**

PART 2

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

General

2. The National Health Service Superannuation Scheme (Scotland) Regulations 2011(1) are amended in accordance with regulations 3 to 15.

Amendment of regulation A2

3. In regulation A2 (interpretation), in paragraph (4)—

- (a) in column 2 of the entry for “buy-out policy”, at the end insert “: and “buy-out” is to be construed accordingly”;
- (b) in column 2 of the entry for “cash equivalent”, for “Chapter IV of Part IV” insert “Chapter 1 (transfer rights: general) of Part 4ZA”;
- (c) after the entry for “commissioned services”, insert—

““contracted-out employment”	the meaning given in section 8 of the 1993 Act;”
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(d) after the entry for “shareable rights”, insert—

““shared parental leave”	the meaning given in regulation 3 of the Shared Parental Leave Regulations 2014(2);”
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Amendment of regulation B4

4. In regulation B4 (opting out of this Section of the scheme)—

- (a) in paragraph (6), for “and” substitute “to”; and
- (b) for paragraph (7), substitute—

“(7) This paragraph applies if the person opts out of this Section of the scheme in relation to NHS pensionable employment—

(1) [S.S.I. 2011/117](#); relevant amending instruments are [S.S.I. 2012/163](#), [S.S.I. 2013/109](#), [S.S.I. 2014/43](#), [S.S.I. 2014/154](#), [S.S.I. 2015/96](#) and [S.S.I. 2016/98](#).
(2) [S.I. 2014/3050](#).

- (a) before the end of 3 months after that person's first day of that pensionable employment (or within any longer period the scheme manager considers appropriate); or
- (b) before the end of 3 months after that person's automatic re-enrolment date (or within any longer period the scheme manager considers appropriate).

(7A) Where paragraph (7)(a) applies, the person is taken never to have been in pensionable service in this Section of the scheme.

(7B) Where sub-paragraph (b) of paragraph (7) applies, the person is taken never to have been in pensionable service in this Section of the scheme during the period referred to in that sub-paragraph.”.

Amendment of regulation D1

5. In regulation D1 (contributions by members)—

(a) in paragraph (2)—

(i) after sub-paragraph (b), insert—

“;

(c) for the scheme year 2017-18 is the percentage specified in column 2 of table 3 in respect of the corresponding pensionable pay band specified in column 1 of that table into which the member's pensionable pay falls”; and

(ii) after Table 2, insert—

“Table 3

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable pay band</i>	<i>Contribution percentage rate</i>
Up to £16,528	5.2%
£16,529 - £22,217	5.8%
£22,218 - £27,634	7.3%
£27,635 - £50,971	9.5%
£50,972 - £72,770	12.7%
£72,771 - £113,625	13.7%
£113,626 to any higher amount	14.7%”

(b) in paragraph (2A)—

(i) for “2015-16”, substitute “2016-17”; and

(ii) for “table 2”, substitute “table 3”; and

(c) in each of paragraphs (20), (21)(a) and (25)(b), for “table 2” substitute “table 3”.

Amendment of regulation K1

6. In regulation K1 (contracting-out conditions to be overriding), in paragraph (2)(c) after “or (c)” insert “or (2)”.

Amendment of regulation K4

7. In regulation K4 (early leavers)—

(a) for paragraph (1), substitute—

“(1) Subject to paragraph (2), this paragraph applies if a member who is under guaranteed minimum pension age—

(a) leaves contracted-out employment under this Section of the scheme before 6th April 2016; or

(b) was in contracted-out employment under this Section of the scheme on 5th April 2016 but leaves pensionable employment on or after 6th April 2016.

(1A) Where paragraph (1) applies, the member’s guaranteed minimum pension at the date of leaving will be increased, when the member reaches guaranteed minimum pension age or dies (if earlier), by the appropriate percentage specified in relation to each relevant year in the last order under section 148 of the Social Security Administration Act 1992⁽³⁾ (revaluation of earnings factors) to come into force before the tax year in which the member reaches guaranteed minimum pension age or dies (if earlier).”;

(b) in paragraph (2), for “paragraph (1)” substitute “paragraph (1A)”; and

(c) in paragraph (3)—

(i) for “returns to contracted-out”, substitute “to whom paragraph (1) applies returns to pensionable”; and

(ii) omit “contracted-out” where it second occurs.

Amendment of regulation K5

8. In regulation K5 (guaranteed minimum pensions transferred to this Section of the scheme), for paragraph (1) substitute—

“(1) This paragraph applies where a guaranteed minimum pension has been transferred to this Section of the scheme and the member—

(a) subsequently leaves contracted-out employment under this Section of the scheme before 6th April 2016; or

(b) was in contracted-out employment under this Section of the scheme on 5th April 2016 but leaves pensionable employment on or after 6th April 2016.

(1A) Where paragraph (1) applies, the guaranteed minimum pension transferred to this Section of the scheme will be increased for each complete tax year after the date of leaving under this Section of the scheme in which the transferred guaranteed minimum pension accrued, until the member reaches guaranteed minimum pension age or dies (if earlier).”.

Amendment of regulation M1

9. In regulation M1 (member’s right to a transfer or buy out)—

(a) in paragraph (2)(a), at the end insert “which satisfies or satisfy the requirements set out in regulation 12(2) of the Occupational Pension Schemes (Transfer Values) Regulations 1996⁽⁴⁾”;

(b) in paragraph (2)(b), omit “that satisfies the requirements of Chapter IV of Part IV of the 1993 Act”; and

(3) 1992 c.5; section 148 was amended by the Pension Schemes Act 1993 (c.48), schedule 8, paragraph 27 and by the Child Support and Social Security Act 2000 (c.19), section 37

(4) S.I. 1996/1847; regulation 12(2) was amended by S.I. 1997/786, S.I. 2006/744 and S.I. 2008/1050.

(c) after paragraph (2), insert—

“(2A) Any use of the cash equivalent of a member’s rights under paragraph (2) must satisfy the requirements of Chapter 1 (transfer rights: general) of Part 4ZA of the 1993 Act.”.

Amendment of regulation P1

10. In regulation P1 (maternity, paternity and adoption absence), in each of paragraphs (1), (2) and (4) after “parental” insert “, shared parental”.

Amendment of regulation Q1

11. In regulation Q1 (right to buy additional service), in paragraph (16) for the words from “provided” to the end substitute “up to and including 5th April 2016 provided that the employment giving rise to that service was not contracted-out employment”.

Amendment of regulation R7

12. In regulation R7 (former members of health service schemes), in paragraph (8)(b) after “Act” insert “or paragraph 2 of schedule 7 of the Public Service Pensions Act (Northern Ireland) 2014(5)”.

Amendment of regulation T7

13. In regulation T7 (loss of rights to benefits), in paragraph (3) after “(c)” insert “or paragraph (2)”.

Amendment of regulation T8

14. In regulation T8 (commutation of trivial pensions), for paragraph (3)(a) substitute—
“(a) the preservation requirements;”.

Amendment of paragraph 14 of schedule 1

15. In paragraph 14 (contributions to this Section of the scheme) of schedule 1 (medical and dental practitioners), in sub-paragraph (2)—

(a) after paragraph (c), insert—

“.

(d) in respect of the 2017-2018 scheme year, table 4”; and

(b) after table 3, insert—

“Table 4: Scheme Year 2017-18

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings band</i>	<i>Contribution percentage rate</i>
Up to £16,528	5.2%
£16,529 - £22,217	5.8%
£22,218 - £27,634	7.3%

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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<i>Pensionable earnings band</i>	<i>Contribution percentage rate</i>
£27,635 - £50,971	9.5%
£50,972 - £72,770	12.7%
£72,771 - £113,625	13.7%
£113,626 to any higher amount	14.7%”