
SCOTTISH STATUTORY INSTRUMENTS

2011 No. 117

**The National Health Service Superannuation
Scheme (Scotland) Regulations 2011**

PART V

**PENSION SHARING ON DIVORCE OR NULLITY OF MARRIAGE
OR ON DISSOLUTION OR NULLITY OF A CIVIL PARTNERSHIP**

PRELIMINARY PROVISIONS

APPROPRIATE RIGHTS/PENSION CREDIT BENEFITS

Additional contributions and additional periods

V15.—(1) Subject to paragraph (2), an active member, whose benefits have been made subject to a pension sharing order, is not allowed to replace any rights debited to the member as a consequence of the pension sharing order with any rights which the member would not have been able to acquire (in addition to the debited rights) had the pension sharing order not been made⁽¹⁾.

(2) The provisions of paragraph (1) are relaxed if in line with any taxation exception or concession, which Revenue and Customs may stipulate in relation to “moderate earners” in accordance with the limits imposed in Schedule 10 to the Finance Act 1999⁽²⁾ and any modifications thereto made by Revenue and Customs from time to time under paragraph 18(10) and (11) of that Schedule⁽³⁾, or otherwise.

⁽¹⁾ See section 590(3)(bb) of the Taxes Act, inserted by paragraph 2(3) of Schedule 10 to the Finance Act 1999 (c.16).

⁽²⁾ 1999 c.16.

⁽³⁾ See S.I.s 2000/1085 and 1093.