
SCOTTISH STATUTORY INSTRUMENTS

2011 No. 364

The National Health Service Superannuation Scheme
etc. (Miscellaneous Amendments) (Scotland) Regulations 2011

PART 2

AMENDMENT OF THE NATIONAL HEALTH SERVICE
SUPERANNUATION SCHEME (SCOTLAND) REGULATIONS 2011

Amendments to National Health Service Superannuation Scheme (Scotland) Regulations 2011

2. The National Health Service Superannuation Scheme (Scotland) Regulations 2011(1) are amended in accordance with this Part.

Amendment of regulation B2

3. In regulation B2 (age limits and restrictions on membership), in paragraph (1)(o)(iv), after “contributions” insert “under regulation E15”.

Amendment of regulation C2

4. In regulation C2 (meaning of “pensionable service”), in paragraph (5), for “(3)” substitute “(4)”.

Amendment of regulation D2

5. In regulation D2 (contributions and other payments by employing authorities)—
- (a) in paragraph (3), for “take” substitute “consider”;
 - (b) in paragraph (5)(a)—
 - (i) after “E6” insert “or E7”; and
 - (ii) omit “or E7” where it appears immediately before “for the period”;
 - (c) in paragraph (7), after “(5)” insert “in respect of a pension payable under regulation E6 or under paragraph (5)(c) in respect of a pension payable under regulation E7”;
 - (d) in paragraph (7)(b)(ii), after “E6” insert “or E7”; and
 - (e) after paragraph (7), insert—

“(7A) Any additional payments that are due to the Scottish Ministers under paragraph (5)(a), (b), (d) and (e) in respect of a pension payable under regulation E7 shall be made in whichever of the following ways the employing authority chooses—

- (a) a single payment of an amount determined by the Scottish Ministers, on the advice of the scheme actuary, made within one month of the date on which the pension under regulation E7 became payable; or
- (b) not more than 5 equal annual instalments each of an amount determined by the Scottish Ministers, on the advice of the scheme actuary, the first of which to be made within one month of the date on which the pension under regulation E7 became payable and the others to be paid by 31st October in each of the following 4 financial years.”.

Amendment of regulation E13

- 6. In regulation E13 (lump sum on retirement)—
 - (a) in paragraph (2), after “pension” insert “to which the member is entitled under regulations E1 to E11 (and in relation to which any additional pension purchased under regulations Q8, Q10 or Q11 is disregarded)”;
 - (b) in paragraph (4)—
 - (i) after “member” insert “on becoming”; and
 - (ii) after “regulation” insert “on or before 5th April 2011”.

Amendment of regulation F2

7. In regulation F2 (lump sum when member dies after pension becomes payable), in paragraph (7), for “has” substitute “died on or before 5th April 2011 and had”.

Amendment of regulation G13

8. In regulation G13 (increased surviving civil partner’s pension), in paragraph (2), for “E12” substitute “E13”.

Amendment of regulation G14

9. In regulation G14 (surviving nominated partner’s pension), in paragraph (3)(c), after “partnership” insert “with a person who is not, respectively, the nominated partner or the member”.

Amendment of regulation L1

- 10. In regulation L1 (treatment of pensionable service of early leavers returning to pensionable employment), in paragraph (3)(b)—
 - (a) for “(early retirement pension (ill health))” substitute “(early retirement pension on ill health grounds (pre 1st April 2008))”;
 - (b) for “(ill health pension on early retirement)” substitute “(early retirement pension on ill health grounds (post 1st April 2008))”; and
 - (c) for the words “but” to the end of the paragraph substitute “but there will be no such increase to any of the member’s pensionable service if the member’s pensionable service before and after the break is treated separately”.

Amendment of regulation S2

- 11. In regulation S2 (reduction of pension on return to NHS employment)—
 - (a) in paragraph (2)(b)(i), before “any” insert “under”; and

- (b) in paragraph (2)(c)(ii), after “R2(3)(b)” insert “(nurses, physiotherapists, midwives and health visitors) or regulation R3(10) (mental health officers)”.

Amendment of regulation T3

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

- (a) in paragraph (8)(b), for “35%” substitute “55%”; and
(b) after paragraph (8), insert—

“(8A) Where—

- (a) a lump sum is payable by virtue of regulation F2 (lump sum when member dies after pension becomes payable); and
(b) that lump sum is payable in respect of a member who had reached the age of 75 at the date of the member’s death,

the scheme administrator shall deduct tax at the rate of 55% (or such other rate as applies under the 2004 Act) from the lump sum payable in accordance with section 206 of the 2004 Act.

(8B) Where—

- (a) the Scottish Ministers’ liability to pay a pension under regulation E1 (normal retirement pension) is discharged by the payment of a lump sum in accordance with paragraph (3) of that regulation; and
(b) that lump sum payment is made to a member who has reached the age of 75,

the scheme administrator shall deduct tax at the rate of 55% (or such other rate as applies under the 2004 Act) from the lump sum payable in accordance with section 205A of the 2004 Act.”.

Amendment of regulation V13

- 13.** In regulation V13 (pension credit member dies after credit pension becomes payable), in paragraph (6), for “has” substitute “died on or before 5th April 2011 and had”.

Amendment of Schedule 1

14. In Schedule 1 (medical and dental practitioners)—

- (a) in paragraph 1 (additional definitions used in this Schedule)—

- (i) in the definition of “assistant practitioner”, in sub-paragraph (b), from “a practitioner on” to the end substitute “an assistant as defined in regulation 2(1) of the National Health Service (General Dental Services) (Scotland) Regulations 2010(2)”;
(ii) in the definition of “Common Services Agency”, from “has the same” to the end substitute “means the Common Services Agency for the Scottish Health Service constituted under the 1978 Act”;
(iii) in the definition of “principal practitioner”, in sub-paragraph (b), from “a list” to the end substitute “the first part of a dental list prepared by a Health Board in accordance with regulation 4 of the National Health Service (General Dental Services) (Scotland) Regulations 2010”; and
(iv) in the definition of “Doctors’ Retainer Scheme”, from “given” to the end substitute “it has in directions comprising the GMS Statement of Financial Entitlements given

by the Scottish Ministers under section 17M of the 1978 Act (payments by Health Boards under general medical services contracts)”; and

- (b) in paragraph 14 (contributions to this Section of the scheme), in sub-paragraph (10)—
 - (i) for “, which” substitute “on the basis of whichever of the following the host Health Board or someone appointed on its behalf considers the most appropriate in the circumstances”;
 - (ii) in head (a), before “has” insert “the amount of the practitioner’s or non-GP provider’s earnings that”;
 - (iii) in head (b), before “corresponds” insert “the amount of the practitioner’s or non-GP provider’s earnings that”; and
 - (iv) in head (c), before “corresponds” insert “the amount of such earnings that”.