

## **EXECUTIVE NOTE**

### **THE NATIONAL HEALTH SERVICE SUPERANNUATION SCHEME ETC. (MISCELLANEOUS AMENDMENTS) (SCOTLAND) REGULATIONS 2011**

#### **S.S.I. 2011/364**

1. These Regulations amend the National Health Service Superannuation Scheme (Scotland) Regulations 2011 (“the 2011 Regulations”), the National Health Service Pension Scheme (Scotland) Regulations 2008 (“the 2008 Regulations”), the National Health Service (Scotland) (Injury Benefits) Regulations 1998, the National Health Service Superannuation Scheme (Scotland) (Additional Voluntary Contributions) Regulations 1998 (“the AVC Regulations”) and the National Health Service (Compensation for Premature Retirement) (Scotland) Regulations 2003.
2. These are made in exercise of the powers conferred by sections 10, 12 and 24 of, and Schedule 3 to, the Superannuation Act 1972. These functions in or as regards Scotland were transferred to the Scottish Ministers by virtue of the Scotland Act 1998 (Transfer of Functions to the Scottish Ministers etc.) Order 1999.
3. The instrument is subject to the negative procedure.

#### **Policy background**

2. Most amendments are necessary or expedient in consequence of, or incidental to, the 2011 Regulations (which consolidated the 1995 Section of the NHS Superannuation Scheme) or to correct errors and improve clarity. In addition, adjustments are made to the 2011 Regulations in relation to the treatment of pensionable service of early leavers returning to pensionable employment, and to the AVC Regulations to increase age limit for eligibility to make an AVC transfer request. Other amendments to the 2011 Regulations and the 2008 Regulations are necessary or expedient to take account of recent amendments to the Finance Act 2004.

#### **Policy objectives**

3. The main purposes of the Regulations are to:
  - update references, correct errors and improve clarity where necessary or expedient in consequence of, or incidental to, the 2011 Regulations;
  - take account of changes made to the pension rules in the Finance Act 2004 which permits, from 6th April 2011, the estate of a pensioner member who has died after reaching 75 to receive, in certain circumstances, a lump sum benefit on death;
  - take account of the changes made to the tax rules by the Finance Act 2011 including in relation to the deduction of tax by the administrator in connection with special lump sum death benefits and serious ill-health lump sums;
  - provide that there will be no increase to a member’s pensionable service under the 1995 Section of the NHS Superannuation Scheme where service before and after the break is treated separately (where it is more favourable to do so);
  - increase, from 60 to 75, the upper age limit for a person to be eligible to request a transfer of the value of AVCs under the AVC Regulations.

## **Consultation**

4. Representatives of NHS employers and employees, other Scottish Government interests and UK Government departments were consulted on a draft of the Regulations. No adverse comments were received.

## **Financial implications**

5. No business and regulatory impact assessment has not been prepared for the Regulations as no impact upon business, charities or voluntary bodies is foreseen.

Scottish Public Pensions Agency  
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