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SCOTTISH STATUTORY INSTRUMENTS

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**2014 No. 43**

**NATIONAL HEALTH SERVICE**

**The National Health Service (Superannuation Scheme) (Scotland) Amendment Regulations 2014**

*Made* - - - - 13th February 2014  
*Laid before the Scottish Parliament* - - - - 24th February 2014  
*Coming into force* - - 1st April 2014

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 10 of, and Schedule 3 to, the Superannuation Act 1972<sup>(1)</sup> and of all other powers enabling them to do so.

In accordance with section 10(1) of that Act, these Regulations are made with the consent of the Treasury<sup>(2)</sup>.

In accordance with section 10(4) of that Act, the Scottish Ministers have consulted with such representatives of persons likely to be affected by these Regulations as appear to them to be appropriate.

**Citation and commencement**

1.—(1) These Regulations may be cited as the National Health Service (Superannuation Scheme) (Scotland) Amendment Regulations 2014

(2) These Regulations come into force on 1st April 2014.

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

2. The National Health Service Superannuation Scheme (Scotland) Regulations 2011<sup>(3)</sup> are amended in accordance with regulations 3 and 4.

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(1) 1972 c.11. Section 10 was amended by the Pensions (Miscellaneous Provisions) Act 1990 (c.7), sections 4(2), 8(5) and (6), the Pension Schemes Act 1993 (c.48), Schedule 8, paragraph 7 and the Financial Services and Markets Act 2000 (Consequential Amendments and Repeals) Order 2001 (S.I. 2001/3649), article 108. The functions of the Secretary of State, in or as regards Scotland, were transferred to the Scottish Ministers by virtue of article 2 of, and Schedule 1 to, the Scotland Act 1998 (Transfer of Functions to the Scottish Ministers etc.) Order 1999 (S.I. 1999/1750).

(2) See the Superannuation Act 1972, section 10(1). This function was transferred to the Treasury by virtue of the Transfer of Functions (Minister for the Civil Service and Treasury) Order 1981 (S.I. 1981/1670), article 2 and is still exercisable by virtue of S.I. 1999/1750, article 2 and Schedule 1.

(3) S.S.I. 2011/117; relevant amending instruments are S.S.I. 2013/70 and S.S.I. 2013/168.

3. In regulation D1 (contributions by members)—

(a) in paragraph (2)—

- (i) for “2013-2014”, substitute “2014-2015”;  
(ii) for the table, substitute—

**“Scheme Year 2014-2015**

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable Pay Band</i>	<i>Contribution Percentage Rate</i>
Up to £15,431	5%
£15,432 to £21,387	5.6%
£21,388 to £26,823	7.1%
£26,824 to £49,472	9.3%
£49,473 to £70,630	12.5%
£70,631 to £111,376	13.5%
£111,377 to any higher amount	14.5%”;

(b) in paragraph (2A)—

- (i) for “2013-2014”, substitute “2014-2015”;  
(ii) for the table, substitute—

**“Scheme Year 2014-15**

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable Pay Band</i>	<i>Contribution Percentage Rate</i>
Up to £15,431	5%
£15,432 to £21,387	5.6%
£21,388 to £26,823	7.1%
£26,824 to £49,472	9.3%
£49,473 to £70,630	12.5%
£70,631 to £111,376	13.5%
£111,377 to any higher amount	14.5%”;

- (c) in paragraph (29), for the words from “entitled to them” to the end substitute “entitled to them where the Scottish Ministers have notified the member of an intention to do so”.

4. In paragraph 14(2) (contributions to this Section of the scheme) of Schedule 1 (medical and dental practitioners)—

(a) after head (b), insert—

“(c) in respect of the 2014-15 scheme year, table 3”;

(b) after Table 2, insert—

“Table 3

## Scheme Year 2014-2015

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings band</i>	<i>Contribution percentage rate</i>
Up to £15,431	5%
£15,432 to £21,387	5.6%
£21,388 to £26,823	7.1%
£26,824 to £49,472	9.3%
£49,473 to £70,630	12.5%
£70,631 to £111,376	13.5%
£111,377 to any higher amount	14.5%”.

**Amendment of the National Health Service Superannuation Scheme (2008 Section) (Scotland) Regulations 2013**

5. The National Health Service Superannuation Scheme (2008 Section) (Scotland) Regulations 2013(4) are amended in accordance with regulations 6 to 8.

6. In regulation 2.C.2 (contribution rate for members other than non GP providers)—
- (a) in paragraph (2)—
- (i) for “2013-2014”, substitute “2014-2015”;
- (ii) for the table, substitute—

## “Scheme Year 2014-2015

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable pay band</i>	<i>Contribution percentage rate</i>
Up to £15,431	5%
£15,432 to £21,387	5.6%
£21,388 to £26,823	7.1%
£26,824 to £49,472	9.3%
£49,473 to £70,630	12.5%
£70,631 to £111,376	13.5%
£111,377 to any higher amount	14.5%”;

- (b) in paragraph (3)—
- (i) for “2013-2014”, substitute “2014-2015”;
- (ii) for the table, substitute—

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

**“Scheme Year 2014-2015**

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable pay band</i>	<i>Contribution percentage rate</i>
Up to £15,431	5%
£15,432 to £21,387	5.6%
£21,388 to £26,823	7.1%
£26,824 to £49,472	9.3%
£49,473 to £70,630	12.5%
£70,631 to £111,376	13.5%
£111,377 to any higher amount	14.5%”.

7. In regulation 2.C.4(15) (contribution rate and determination of pensionable earnings for non-GP providers)—

(a) after sub-paragraph (b), insert—

“(c) in respect of the 2014-2015 scheme year, table 3”;

(b) after Table 2, insert—

**“Table 3**

**Scheme Year 2014-2015**

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings band</i>	<i>Contribution percentage rate</i>
Up to £15,431	5%
£15,432 to £21,387	5.6%
£21,388 to £26,823	7.1%
£26,824 to £49,472	9.3%
£49,473 to £70,630	12.5%
£70,631 to £111,376	13.5%
£111,377 to any higher amount	14.5%”.

8. In regulation 3.C.2(13) (members’ contribution rate)—

(a) after sub-paragraph (b), insert—

“(c) in respect of the 2014-2015 scheme year, table 3”;

(b) after Table 2, insert—

**“Table 3**

**Scheme Year 2014-2015**

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings band</i>	<i>Contribution percentage rate</i>
Up to £15,431	5%
£15,432 to £21,387	5.6%
£21,388 to £26,823	7.1%
£26,824 to £49,472	9.3%
£49,473 to £70,630	12.5%
£70,631 to £111,376	13.5%
£111,377 to any higher amount	14.5%”.

St Andrew’s House,Edinburgh  
11th February 2014

*JOHN SWINNEY*  
A member of the Scottish Government

We consent

13th February 2014

*M LANCASTER*  
*SAM GYIMAH*  
Two of the Lords Commissioners of Her  
Majesty’s Treasury

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the National Health Service Superannuation Scheme (Scotland) Regulations 2011 (“the 2011 Regulations”) and the National Health Service Superannuation Scheme (2008 Section) (Scotland) Regulations 2013 so as to provide for changes to pensionable pay bands or earnings bands and employee contribution percentage rates for the 2014-15 Scheme Year (which is the period from 1st April 2014 to 31st March 2015).

In addition, regulation 3(c) of these Regulations amends regulation D1 of the 2011 Regulations concerning recovery of contributions by the Scottish Ministers.