
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 94

**The National Health Service Pension
Scheme (Scotland) Regulations 2015**

PART 4

Contributions

CHAPTER 1

Determination and payment

Interest and administration charges: late paid contributions

35.—(1) There is a chargeable event if an employing authority fails to pay contributions it is required to pay under regulation 30, 31, 32, 33, 34, 47 or 56 on or before the date specified in the regulation concerned.

(2) Where there is a chargeable event, the scheme manager may determine what amount of contributions are unpaid having regard to—

- (a) the amount of contributions historically paid at a chargeable event by that employing authority;
- (b) any reasons or explanation provided by the employing authority for the change in the amount of contributions (if any) it has paid at such an event;
- (c) any other factors that the scheme manager considers relevant.

(3) Where there is a chargeable event, the employing authority is liable to pay—

- (a) standard rate interest on the amount of unpaid contributions constituting that event; and
- (b) an administration charge in respect of each such event.

(4) Where the scheme manager becomes aware of a chargeable event, the scheme manager must give the employing authority a written notice specifying—

- (a) the date of the chargeable event;
- (b) the amount of unpaid contributions determined under paragraph (2);
- (c) the amount of interest at the standard rate payable in respect of that event;
- (d) the amount of administration charge payable in respect of it;
- (e) that payment of the amounts referred to in paragraphs (c) and (d) is to be made before the end of the period of 1 month starting with the date of the notice and that failure to do so incurs further interest and administration charges.

(5) An amount payable by way of interest or payable by way of an administration charge is to be paid as a single lump sum unless the scheme manager—

- (a) considers the case to be exceptional; and

(b) considers it appropriate for all, or part, of the amount to be paid over a period and by a number of instalments determined by the scheme manager.

(6) Where the scheme manager considers the case to be exceptional, nothing in the preceding paragraphs prevents the scheme manager from waiving all or any part of the amount of interest, or all or any administration charges, payable.

(7) The standard rate of interest is the Superannuation Contributions Adjusted for Past Experience Discount rate set by the Treasury⁽¹⁾.

(8) The administration charge in respect of arrears in respect of the scheme year 2015-2016 and subsequent years is £75.

(9) In any particular case the Scottish Ministers may direct that, for the purposes of this regulation, “employing authority” includes one or more of a successor, transmittee or assignee of all or part of an employing authority’s business or functions.

(1) The Treasury power to make directions under section 11 of the 2013 Act is relevant.