

SCHEDULE 8

Regulation 27(1)

Practitioner Income

Interpretation

1. In this Schedule—

“Board and advisory work” means—

- (a) work undertaken as a member of the Board of an employing authority which is not a GMS practice, a Section 17C Agreement provider, an HBPMS contractor or an OOH provider; or
- (b) advisory work commissioned by and undertaken on behalf of such an authority, if it is connected to the authority's role in performing, or securing the delivery of, primary medical services or associated management activities or similar duties;
- (c) but which is not in itself the performance of primary medical services, and payment for which is made by that authority directly to the person carrying out that work;

“collaborative services” means primary medical services provided by a GP performer, a GMS practice, a Section 17C Agreement provider, an HBPMS contractor or an OOH provider under or as a result of an arrangement between—

- (a) the scheme manager or a Health Board; and
- (b) a local authority,

under section 15(2) (supply of goods and services to local authorities, etc.) of the 1978 Act, under which the scheme manager or the Health Board is responsible for providing services for purposes related to the provision of health care;

“commissioned services” means services provided under a contract between—

- (a) a GP performer, a GMS practice, a Section 17C Agreement provider, an HBPMS contractor or an OOH provider; and
- (b) either—
 - (i) a Special Health Board, which relates to the provision of health care; or
 - (ii) the scheme manager or a Health Board under section 16(1)(l) of the 1978 Act, which is for the purposes of the health service.

Medical practitioner

2.—(1) This paragraph applies if a member (M)—

- (a) is a medical practitioner or a non-GP provider; and
- (b) is not in receipt of salary, wages, fees or other regular payments in respect of M's employment as mentioned in column 3 of the Table in regulation 27(1).

(2) M's practitioner income is—

- (a) the sum of the amounts described in Cases 1 to 4; minus
- (b) an amount on account of practice expenses.

CASE 1

Income derived by M from each of the following—

- (a) a GMS contract;
- (b) a Section 17C Agreement;

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- (c) an HBPMS contract;
- (d) payments to, a practitioner who is a GMS practice, a Section 17C Agreement practice or an HBPMS contractor in respect of the performance of—
 - (i) certification services;
 - (ii) commissioned services; or
 - (iii) collaborative services;
- (e) engagement by a Health Board to assist in the provision of primary medical services under section 2C(2) (functions of health boards: primary medical services) of the 1978 Act;
- (f) the provision of locum services;
- (g) payments made to M by an employing authority in respect of M's provision of—
 - (i) primary dental services;
 - (ii) general ophthalmic services;
 - (iii) pharmaceutical services,
- (h) practice-based work carried out in educating or training, or organizing the education or training, of medical students or practitioners;
- (i) other fees and allowances as approved by the Scottish Ministers and detailed in the Statement of Financial Entitlement issued by them under [F1the GMS Contracts Regulations].

CASE 2

Charges collected from patients in respect of services mentioned in paragraph (d) of case 1 which M is authorised by or under an enactment to retain.

CASE 3

Sums paid to M out of a fund determined by reference to the number of beds in a hospital.

CASE 4

Allowances and other sums paid in respect of Board and advisory work.

This does not include payments made to cover expenses.

Textual Amendments

- F1** Words in [sch. 8 para. 2\(2\)](#) substituted (1.4.2018) by [The National Health Service \(General Medical Services Contracts\) \(Scotland\) Regulations 2018 \(S.S.I. 2018/66\)](#), reg. 1, [sch. 10 para. 10\(2\)](#) (with reg. 2)

Dental practitioner

3. In respect of a general dental practitioner, M's income includes all fees and allowances as approved by the Scottish Ministers less—

- (a) the salary as agreed by the Scottish Ministers of any assistant dental practitioner in the general dental practitioner's employment; and
- (b) any payment to cover the cost of practice expenses.

(2) In the case of an assistant dental practitioner, M's earnings are the salary as agreed by the Scottish Ministers.

Allocation of practice income

- 4.—(1) Sub-paragraph (2) applies if a member—
- (a) is a medical practitioner or a non-GP provider; and
 - (b) is in partnership with one or more medical practitioners.
- (2) The pensionable earnings of each partner in the partnership are calculated—
- (a) by aggregating the pensionable earnings of each partner; and
 - (b) by dividing the total equally by the number of partners.
- (3) Sub-paragraph (2)(a) includes an amount that would constitute pensionable earnings of a partner who is not a member of this scheme.
- (4) If the partners do not share equally in the partnership profits, they may elect that each partner's pensionable earnings must correspond to each partner's share of the partnership profits.

Partners' NHS employment earnings

- 5.—(1) This paragraph applies if a medical practitioner (M) practising in a partnership also has earnings in respect of NHS employment other than as a partner in the partnership (NHS earnings).
- (2) The partners may elect that—
- (a) M's pensionable earnings, as determined in accordance with paragraph 4, must be reduced by the amount of M's NHS earnings; and
 - (b) the pensionable earnings of each of them (including M) are increased in proportion to their respective share of the partnership profits.

Paragraph 4 and 5 election and calculation

- 6.—(1) This paragraph applies to an election as mentioned in paragraph 4(4) or 5(2).
- (2) The partners must exercise the election by giving notice in writing to their contracting Health Board (or someone appointed to act on its behalf) in accordance with sub-paragraph (3).
- (3) A notice under this sub-paragraph must—
- (a) be signed by all of the partners;
 - (b) state as a fraction each partner's share in the partnership profits; and
 - (c) state the name of the contracting Health Board on whose list every practitioner in the partnership is included.
- (4) A notice relating to an election under paragraph 5(2) must also in respect of every partner who is in NHS employment—
- (a) state the name of the employing authority;
 - (b) state the pensionable earnings received in respect of the employment;
 - (c) include an undertaking to give the contracting Health Board (or someone appointed to act on its behalf) notice in writing at the end of each scheme year of the pensionable earnings received in respect of the employment in the scheme year.
- (5) A notice under this paragraph takes effect—
- (a) on the date agreed between the partners and the contracting Health Board (or someone appointed to act on its behalf); or
 - (b) failing such agreement, on the date specified by the scheme manager.
- (6) A notice under this paragraph—
- (a) may be cancelled or amended by a subsequent such notice;

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(b) continues in effect until cancelled or, if earlier, there is a change in the partnership.

(7) Calculations for the purposes of paragraphs 4(2) and 5(2) must be carried out by the contracting Health Board (or someone appointed to act on its behalf).

Locum practitioner

7.—(1) This paragraph applies if a member is a locum practitioner.

(2) The member's practitioner income is—

- (a) all fees and other payments made to the member in respect of the provision of locum practitioner services (excluding payments made to cover expenses or for overtime); minus
- (b) such expenses as are deductible in accordance with guidance laid down by the scheme manager.

Changes to legislation:

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