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SCOTTISH STATUTORY INSTRUMENTS

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**2015 No. 96**

**The National Health Service Superannuation Scheme  
(Miscellaneous Amendments) (Scotland) Regulations 2015**

**PART 3**

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

**Substitution of regulation 1.B.1**

**19.** For regulation 1.B.1, substitute—

**“Actuarial reports and accounts**

**1.B.1.**—(1) The following paragraphs apply to the National Health Service Pension Scheme as set out in these Regulations and the National Health Service Superannuation Scheme (Scotland) Regulations 2011.

(2) The Scottish Ministers shall keep accounts of all income and expenditure of the scheme in a form approved by the Treasury.

(3) The accounts shall be open to examination by the Auditor General for Scotland.

(4) The scheme actuary must prepare an actuarial report of the scheme at 31st March 2012.

(5) The scheme actuary must send a copy of the actuarial report of the scheme to the Scottish Ministers and the Treasury.

(6) Where the Scottish Ministers indicate to the scheme actuary that the actuarial report referred to in paragraph (4) is also to be used for the purposes of establishing the 2015 scheme, the scheme actuary must prepare the report taking account of any Treasury directions given from time to time pursuant to sections 11(2) and 12(3) of the 2013 Act (including any specific requirements in those directions relating to a preliminary valuation undertaken for the purposes of setting the employer cost cap for the proposed new scheme).”