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SCOTTISH STATUTORY INSTRUMENTS

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**2017 No. 27**

**The National Health Service Superannuation Scheme  
(Miscellaneous Amendments) (Scotland) Regulations 2017**

**PART 3**

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

**General**

**16.** The National Health Service Superannuation Scheme (2008 Section) (Scotland) Regulations 2013(1) are amended in accordance with regulations 17 to 46.

**Amendment of regulation 2.A.1**

- 17.** In regulation 2.A.1 (interpretation of Part 2: general)—
- (a) in the definition of “buy-out policy”, after “Act” insert “and satisfies any requirement of Her Majesty’s Revenue and Customs”;
  - (b) in the definition of “cash equivalent”, for “Chapter 4 (transfer values) of Part 4” substitute “Chapter 1 (transfer rights: general) of Part 4ZA”;
  - (c) omit the definition of “safeguarded rights”; and
  - (d) after the definition of “section 17C agreement provider”, insert—  
““shared parental leave” has the meaning given in regulation 3 of the Shared Parental Leave Regulations 2014;”.

**Amendment of regulation 2.A.5**

- 18.** In regulation 2.A.5 (pensionable service: breaks in service)—
- (a) in paragraph (1)(e), after “leave” insert “or shared parental leave”; and
  - (b) in paragraph (8)(e), after “leave” insert “or shared parental leave”.

**Amendment of regulation 2.A.10**

**19.** In regulation 2.A.10 (pensionable pay: breaks in service), in paragraph (1)(e) after “leave” insert “or shared parental leave”.

**Amendment of regulation 2.C.2**

**20.** In regulation 2.C.2 (contribution rate for members other than non-GP providers), in paragraph (2)—

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(1) S.S.I. 2013/174; relevant amending instruments are S.S.I. 2015/95, S.S.I. 2015/96 and S.S.I. 2016/98.

- (a) after sub-paragraph (b), insert—
- “;
- (c) for the scheme year 2017-18 is the percentage specified in column 2 of table 3 in respect of the corresponding pensionable pay band specified in column 1 of that table into which the member’s pensionable pay falls”; and
- (b) after table 2, insert—

**“Table 3**

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable pay band</i>	<i>Contribution percentage rate</i>
Up to £16,528	5.2%
£16,529 - £22,217	5.8%
£22,218 - £27,634	7.3%
£27,635 - £50,971	9.5%
£50,972 - £72,770	12.7%
£72,771 - £113,625	13.7%
£113,626 to any higher amount	14.7%”

**Amendment of regulation 2.C.3**

**21.** In regulation 2.C.3 (determination of pensionable pay for the purposes of setting a contribution rate for members other than non-GP providers), in each of paragraphs (16), (17)(a) and (21)(b), for “table 2” substitute “table 3”.

**Amendment of regulation 2.C.18**

**22.** In regulation 2.C.18 (repayment of contributions)—

- (a) in paragraph (1)(b), for “Chapter 5 (early leavers: cash transfer sums and contribution refunds) of Part 4” substitute “Chapter 2 (early leavers: cash transfer sums and contribution refunds) of Part 4ZA”;
- (b) in paragraph (3), for “Chapter 5 of Part 4” substitute “Chapter 2 of Part 4ZA”; and
- (c) in paragraph (8), for “Chapter 5 (early leavers: cash transfer sums and contribution refunds) of Part 4” substitute “Chapter 2 of Part 4ZA”.

**Amendment of regulation 2.D.21**

**23.** In regulation 2.D.21 (guaranteed minimum pensions etc.), in paragraph (9)(c) for “regulation 60 of the Occupational Pension Schemes (Contracting-out) Regulations 1996” substitute “regulation 25 of the Occupational Pension Schemes (Schemes that were Contracted-out) (No. 2) Regulations 2015(2)”.

#### **Amendment of regulation 2.E.24**

24. In regulation 2.E.24 (death during period of absence), in paragraph (1)(d) for “or parental leave” substitute “, parental leave or shared parental leave”.

#### **Amendment of regulation 2.E.27**

25. In regulation 2.E.27 (guaranteed minimum pension for surviving spouses and civil partners), in paragraph (3) for the words after “forfeited” substitute—

“following a conviction for—

- (a) treason;
- (b) an offence under the Official Secrets Acts 1911 to 1989 referred to in regulation 2.J.8(2)(b); or
- (c) murder or culpable homicide or any other offence of unlawful killing referred to in regulation 2.J.8(4).”.

#### **Amendment of regulation 2.F.1**

26. In regulation 2.F.1 (introduction: rights to transfer value payment)—

- (a) in paragraph (1), for the words from “Chapter 4” to the end substitute “Chapter 1 (transfer rights: general) of Part 4ZA of the 1993 Act”;
- (b) in paragraph (2), for the words from “Chapter 4” to the end substitute “that Chapter or Chapter 2 (early leavers: cash transfer sums and contribution refunds) of that Part”; and
- (c) in paragraph (3)—
  - (i) in sub-paragraph (a), for “Chapter 4” substitute “Chapter 1”; and
  - (ii) in sub-paragraph (b), for “Chapter 5” substitute “Chapter 2”.

#### **Amendment of regulation 2.F.5**

27. In regulation 2.F.5 (ways in which transfer value payments may be applied)—

- (a) in paragraph (1), for “If Chapter 4 of Part 4 of the 1993 Act applies to a member, that member” substitute “A deferred member”; and
- (b) after paragraph (5), insert—

“(6) Paragraph (1) applies whether or not the deferred member is entitled to a guaranteed cash equivalent transfer value payment under Chapter 1 (transfer rights: general) of Part 4ZA of the 1993 Act.”.

#### **Amendment of regulation 2.F.9**

28. In regulation 2.F.9 (procedure for applications under regulation 2.F.8), in paragraph (1)(c)(ii) after “2013 Act” insert “or paragraph 2 of schedule 7 of the Public Service Pensions Act (Northern Ireland) 2014”.

#### **Amendment of regulation 2.J.6**

29. In regulation 2.J.6 (commutation of small pensions), omit paragraph (2)(a).

### **Amendment of regulation 2.J.7**

**30.** In regulation 2.J.7 (reduction in benefits in cases where loss caused by member’s crime, negligence or fraud), in paragraph (2)(a) omit the words after “minimum pension”.

### **Amendment of regulation 2.J.8**

**31.** In regulation 2.J.8 (forfeiture of rights to benefits), in paragraph (6)—

- (a) omit “or safeguarded rights which are derived from rights to such pensions”; and
- (b) at the end, insert “or to which paragraph (4) applies”.

### **Amendment of regulation 3.A.1**

**32.** In regulation 3.A.1 (interpretation of Part 3: general)—

- (a) in the definition of “buy-out policy”, after “Act” insert “and satisfies any requirement of Her Majesty’s Revenue and Customs”;
- (b) in the definition of “cash equivalent”, for “Chapter 4 (transfer values) of Part 4” insert “Chapter 1 (transfer rights: general) of Part 4ZA”;
- (c) omit the definition of “safeguarded rights”; and
- (d) after the definition of “section 17C agreement provider”, insert—
  - ““shared parental leave” has the meaning given in regulation 3 of the Shared Parental Leave Regulations 2014(3);”.

### **Amendment of regulation 3.A.4**

**33.** In regulation 3.A.4 (pensionable service: breaks in service)—

- (a) in paragraph (1)(e), after “leave” insert “or shared parental leave”; and
- (b) in paragraph (8)(e), after “leave” insert “or shared parental leave”.

### **Amendment of regulation 3.A.8**

**34.** In regulation 3.A.8 (pensionable earnings: breaks in service), in paragraph (1)(e) after “leave” insert “or shared parental leave”.

### **Amendment of regulation 3.C.2**

**35.** In regulation 3.C.2 (members’ contribution rate), in paragraph (13)—

- (a) after sub-paragraph (c), insert—
  - “.
  - (d) in respect of the 2017-18 scheme year, table 4”; and
- (b) after Table 3, insert—

**“Table 4: Scheme Year 2017-18**

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings band</i>	<i>Contribution percentage rate</i>
Up to £16,528	5.2%
£16,529 - £22,217	5.8%
£22,218 - £27,634	7.3%
£27,635 - £50,971	9.5%
£50,972 - £72,770	12.7%
£72,771 - £113,625	13.7%
£113,626 to any higher amount	14.7%”

**Amendment of regulation 3.C.7**

**36.** In regulation 3.C.7 (effect of member being absent or leaving and rejoining this Section of the scheme during the contribution option period), in paragraph (1)(e) after “leave” insert “or shared parental leave”.

**Amendment of regulation 3.C.16**

**37.** In regulation 3.C.16—

- (a) in paragraph (1)(b), for “Chapter 5 (early leavers: cash transfer sums and contribution refunds) of Part 4” substitute “Chapter 2 (early leavers: cash transfer sums and contribution refunds) of Part 4ZA”;
- (b) in paragraph (3), for “Chapter 5 of Part 4” substitute “Chapter 2 of Part 4ZA”; and
- (c) in paragraph (8), for “Chapter 5 (early leavers: cash transfer sums and contribution refunds) of Part 4” substitute “Chapter 2 of Part 4ZA”.

**Amendment of regulation 3.D.17**

**38.** In regulation 3.D.17 (guaranteed minimum pensions etc.), in paragraph (9)(c) for “regulation 60 of the Occupational Pension Schemes (Contacting-out) Regulations 1996” substitute “regulation 25 of the Occupational Pension Schemes (Schemes that were Contracted-out) (No. 2) Regulations 2015(4)”.

**Amendment of regulation 3.E.24**

**39.** In regulation 3.E.24 (death during period of absence), in paragraph (1)(d) for “or parental leave” substitute “, parental leave or shared parental leave”.

**Amendment of regulation 3.E.27**

**40.** In regulation 3.E.27 (guaranteed minimum pension for surviving spouses and civil partners), in paragraph (3) for the words after “forfeited” substitute—

“following a conviction for—

- (a) treason;
- (b) an offence under the Official Secrets Acts 1911 to 1989 referred to in regulation 3.J.8(2)(b); or
- (c) murder or culpable homicide or any other offence of unlawful killing referred to in regulation 3.J.8(4).”.

#### **Amendment 3.F.1**

**41.** In regulation 3.F.1 (introduction: rights to transfer value payment)—

- (a) in paragraph (1), for “Chapter 4 (transfer values) of Part 4 of the 1993 Act” substitute “Chapter 1 (transfer rights: general) of Part 4ZA of the 1993 Act”;
- (b) in paragraph (2), for the words from “Chapter 4” to the end substitute “that Chapter or Chapter 2 (early leavers: cash transfer sums and contribution refunds) of that Part”; and
- (c) in paragraph (3)—
  - (i) in sub-paragraph (a), for “Chapter 4” substitute “Chapter 1”; and
  - (ii) in sub-paragraph (b), for “Chapter 5” substitute “Chapter 2”.

#### **Amendment of regulation 3.F.5**

**42.** In regulation 3.F.5 (ways in which transfer value payments may be applied)—

- (a) in paragraph (1), for “If Chapter 4 of Part 4 of the 1993 Act applies to a member, that member” substitute “A deferred member”; and
- (b) after paragraph (5), insert—

“(6) Paragraph (1) applies whether or not the deferred member is entitled to a guaranteed cash equivalent transfer value payment under Chapter 1 (transfer rights: general) of Part 4ZA of the 1993 Act.”.

#### **Amendment of regulation 3.F.9**

**43.** In regulation 3.F.9 (procedure for applications under regulation 3.F.8), in paragraph (1)(c)(ii) after “2013 Act” insert “or paragraph 2 of schedule 7 of the Public Service Pensions Act (Northern Ireland) 2014(5)”.

#### **Amendment of regulation 3.J.6**

**44.** In regulation 3.J.6 (commutation of small pensions), omit paragraph (2)(a).

#### **Amendment of regulation 3.J.7**

**45.** In regulation 3.J.7 (reduction in benefits in cases where loss caused by member’s crime, negligence or fraud), in paragraph (2)(a) omit the words after “minimum pension”.

#### **Amendment of regulation 3.J.8**

**46.** In regulation 3.J.8 (forfeiture of rights to benefits), in paragraph (6)—

- (a) omit “or safeguarded rights which are derived from rights to such pensions”; and
- (b) at the end, insert “or to which paragraph (4) applies”.

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

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