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STATUTORY INSTRUMENTS

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**1995 No. 300**

The National Health Service Pension Scheme Regulations 1995

PART U

*Administrative matters*

**Extension of time limits**

**U1.** In any particular case, the Secretary of State may extend any time limit mentioned in these Regulations.

**Determination of questions**

**U2.** Any question arising under these Regulations as to the rights or liabilities of any person shall be determined by the Secretary of State.

**Accounts and actuarial reports**

**U3.—(1)** The Secretary of State shall keep accounts of the scheme in a form approved by the Treasury.

(2) The accounts shall be open to examination by the Comptroller and Auditor General.

(3) The Government Actuary shall prepare an actuarial report of the scheme at the 31st March 1999 and at the expiration of every period of 5 years after that date.

(4) The Government Actuary shall send copies of each actuarial report of the scheme to the Secretary of State and the Treasury.

(5) Employing authorities shall keep records of all contributions deducted from salaries and wages in a manner approved by the Secretary of State and, except where the Secretary of State waives such requirement, provide a statement in respect of such matters to the Secretary of State within 2 calendar months of the end of each financial year.