
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations further amend the National Health Service Pension Scheme Regulations 1995 (S.I.1995/300) (“the 1995 Regulations”) and the National Health Service Pension Scheme Regulations 2008 (S.I. 2008/653) (“the 2008 Regulations”).

Regulation 1 provides for citation, commencement and effect, including that the provisions of this instrument are to take effect from a date before the date of commencement. Section 12(1) of the Superannuation Act 1972 (c.11) provides authority for the regulations to take effect as from a date earlier than the making of these Regulations.

The remainder of the Regulations are divided into three Parts, with Parts 2 and 3 amending the 1995 Regulations and the 2008 Regulations respectively, and Part 4 providing that certain persons detrimentally affected by these Regulations may elect for the provisions not to apply to them.

Parts 2 and 3 make similar amendments in respect of both the 1995 Regulations and the 2008 Regulations. They also introduce amendments specific to either the 1995 Regulations or the 2008 Regulations.

The changes dealing with similar issues in Parts 2 and 3:

- substitute the tables setting out the pensionable pay bands and the applicable contribution rates for the scheme year 2014-2015 (regulations 4, 10)

- substitute the tables setting out the pensionable earnings bands and the applicable contribution rates for the scheme year 2014-2015 (regulations 7, 11, 14)

- make minor textual amendments to the regulations defining and referring to the use of the consumer prices index (regulations 3, 5, 9)

- amend regulations dealing with interest and administration charges on late paid contributions to reflect the changes to the definition of consumer prices index (regulations 6, 12, 16).

The changes specific to Part 2:

- amend the provisions relating to contributions payable by employing authorities pursuant to regulation D3 of the 1995 Regulations to take out of the scope of an excess pay award (which attracts a further employer contribution) increases in pensionable pay occurring on or after 1st April 2014 and resulting from the ending of a salary sacrifice arrangement made before that date (regulation 5)

- make minor textual amendments to paragraph 23(12) and (14) of Schedule 2 to the 1995 Regulations which deals with accounts and actuarial reports (regulation 7(3)).

The changes specific to Part 3:

- make minor textual amendments to regulation 2.J.9A of the 2008 Regulations dealing with interest and administration charges (regulation 12)

- make a minor textual amendment to the provisions of the 2008 Regulations relating to applications by an Independent Provider to be approved as an employing authority for the purposes of those Regulations (regulation 13)

- insert a new paragraph (paragraph (18A)) into regulation 3.C.5 (which deals with the payment of contributions) to provide that arrears of contributions are to be paid at the same time as the member provides the host Board with a certificate of pensionable earnings (regulation 15)

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make minor textual amendments to regulation 3.J.14 (which deals with record keeping and contribution estimates) to require records and estimates to be provided to both the host Board and the Secretary of State (regulation 17).

Part 4 provides that deferred members, or members in receipt of a relevant benefit, who are detrimentally affected by these Regulations may elect for the provisions not to apply to them by giving notice within six months of the coming into force of these Regulations (regulation 18).