
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 certain 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 specified in regulation 1(3) 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—

- limit access to the NHS Pension Scheme in respect of those who work under secondment or retention of employment arrangements (regulations 4, 23)

- enable the Secretary of State to determine a member’s final year’s pay for pension calculation purposes where the Secretary of State considers the member’s actual pay or earnings to be inordinate (regulations 5, 21)

- make payment of certain redundancy pension dependent on the prior payment of additional contributions by the employer (regulations 7, 30)

- provide for the charging of interest and administration charges on late paid contributions (regulations 13, 14, 33, 47)

- require the Secretary of State and employing authorities to keep accounts and records and make them available for inspection (regulations 15, 34, 48)

- provide mechanisms for the calculation and estimation of pay and earnings for the purposes of assessing contribution liability (regulations 16, 26, 27, 42)

- clarify obligations in relation to pension record keeping (regulations 15, 34, 48)

- allow for the recovery of arrears of contributions from benefits (regulations 6, 16, 24, 44)

- enable bodies known as Independent Providers which are not NHS bodies to have access to the NHS Pension Scheme: setting out, among other things, the nature and form of application to be used, the form and purpose of guarantees that may be required, pay control mechanisms and provisions for the termination and cessation of Scheme membership (regulations 17, 35)

- amend the provisions governing the deduction of tax (regulations 12 and 19)

The changes specific to Part 2, amend the provisions relate to definitions to take account of the inclusion of Independent Providers (regulation 3) and make minor technical amendments (regulations 10,16).

The changes specific to Part 3 likewise amend the provisions relate to definitions to take account of the inclusion of Independent Providers (regulation 19, 36)

Status: *This is the original version (as it was originally made).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

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 49).