

---

SCOTTISH STATUTORY INSTRUMENTS

---

**2013 No. 174**

**The National Health Service Superannuation  
Scheme (2008 Section) (Scotland) Regulations 2013**

**PART 3**

**BENEFITS FOR PRACTITIONERS, ETC.**

**CHAPTER 3.C**

**CONTRIBUTIONS**

*Payment of contributions*

**Payment of contributions**

**3.C.5.**—(1) Contributions under this Part must be paid in respect of all periods of practitioner service—

- (a) until the member completes 45 years pensionable service; or
- (b) where the notice required by regulation 3.A.3(3) (meaning of “pensionable service”) has been received, until the member ceases practitioner service.

(2) Except where paragraph (3) applies, principal practitioners must pay C1 contributions to the contracting Health Board or someone appointed to act on its behalf, and dental practitioners must pay such contributions to the Common Services Agency for the Scottish Health Service (constituted by section 10 of the 1978 Act).

(3) Where a principal practitioner is engaged under a contract of employment or a contract for services by an employing authority or is a partner or shareholder in an employing authority that is not an OOH provider, that authority must—

- (a) deduct C1 contributions from any pensionable earnings it pays to the practitioner; and
- (b) where it is not also the contracting Health Board, pay those contributions to that Health Board or to someone appointed to act on its behalf.

(4) Subject to paragraph (5), where a principal practitioner is—

- (a) an employing authority which is a GMS practice, a section 17C agreement provider or an HBPMS contractor; or
- (b) a shareholder or partner in such an employing authority,

that employing authority must pay C3 contributions to the contracting Health Board, or someone appointed to act on its behalf.

(5) Where the principal practitioner is a shareholder or partner in more than one employing authority referred to in paragraph (4), each employing authority must pay C3 contributions on any pensionable earnings it pays to the practitioner or, as the case may be, on the practitioner’s share of the partnership profits, to the contracting Health Board, or someone appointed to act on its behalf.

(6) If paragraph (3) applies (but paragraph (4) does not) and the employing authority referred to in that paragraph is—

- (a) not the contracting Health Board, that authority must pay C3 contributions to that Board; or
- (b) is the contracting Health Board, that Board must pay C3 contributions to the Scottish Ministers in respect of any pensionable earnings it pays to the practitioner.

(7) Where an assistant practitioner (other than a locum practitioner) is engaged under a contract of employment or a contract for services by an employing authority, that authority must—

- (a) deduct C1 contributions from any pensionable earnings it pays to the assistant practitioner; and
- (b) where it is not also the contracting Board, pay those contributions to that Board, or someone appointed to act on its behalf.

(8) In the cases of an assistant practitioner, if paragraph (7) applies, and the employing authority referred to in that paragraph—

- (a) is not the contracting Health Board, that authority must pay C3 contributions to the contracting Health Board or to someone appointed to act on its behalf; or
- (b) is the contracting Health Board that Board must pay C1 and C3 contributions to the Scottish Ministers in respect of any pensionable earnings it pays to such a practitioner.

(9) Locum practitioners must pay C1 contributions to the contracting Health Board, or someone appointed to act on its behalf.

(10) If a locum practitioner is liable to pay contributions under paragraph (9) in respect of pensionable locum work done for an employing authority which is not—

- (a) the contracting Health Board;
- (b) a GMS practice;
- (c) a section 17C agreement provider; or
- (d) an HBPMS contractor,

that employing authority must pay C1 contributions to the contracting Health Board, or someone appointed to act on its behalf.

(11) If contributions are payable by a locum practitioner under paragraph (9) in respect of pensionable locum work carried out for an employing authority which is—

- (a) a contracting Health Board;
- (b) a GMS practice;
- (c) a section 17C agreement provider practice; or
- (d) an HBPMS contractor,

the contracting Health Board must pay C3 contributions in respect of such a practitioner.

(12) C1 Contributions that are required to be paid to the contracting Health Board in accordance with this regulation must be paid to that Board or someone appointed on its behalf not later than the 7th day of the month following the month in which the earnings were paid.

(13) Where an employing authority—

- (a) is not the contracting Health Board, it must be a function of that employing authority to provide the contracting Board or someone appointed to act on its behalf, with a record of any—
  - (i) pensionable earnings paid by it to a practitioner; and
  - (ii) contributions deducted by it in accordance with paragraph (3) or (7),

not later than the 7th day of the month following the month in which the earnings were paid; or

(b) is the contracting Health Board, or someone appointed on its behalf, that has deducted contributions in accordance with paragraph (3) or (7) and is liable to pay C3 contributions in respect of any pensionable earnings it pays to a practitioner, it must be a function of that Board to maintain a record of—

- (i) the matters referred to in sub-paragraph (a)(i) and (ii);
- (ii) any contributions paid to it by a principal practitioner; and
- (iii) any contributions paid to it by a locum practitioner.

(14) It must be a function of the contracting Health Board, or someone appointed to act on its behalf, to pay the contributions—

- (a) paid to it by a principal practitioner or locum practitioner;
- (b) paid to it by another employing authority; and
- (c) it is liable to pay by virtue of paragraphs (7)(b) and (8)(b),

in accordance with the provisions of this paragraph, to the Scottish Ministers not later than the 19th day of the month following the month in which the earnings were paid.

(15) Without prejudice to any other method of recovery, in respect of C1 contributions, if—

- (a) a principal practitioner, assistant practitioner or locum practitioner has failed to pay contributions; or
- (b) an employing authority has failed to deduct such contributions,

in accordance with this paragraph, the Scottish Ministers may recover any sum that remains due in respect of those contributions by deduction from any payment by way of benefits to, or in respect of, the member entitled to them if the circumstances in paragraph (16) are met.

(16) The conditions described in paragraph (15) are that—

- (a) the member agrees to such a deduction; and
- (b) the deduction is to the member's advantage.

(17) In this regulation—

“C1 contributions” means contributions payable under regulation 3.C.1 (contributions by members) by a practitioner under this Section of the scheme; and

“C3 contributions” means contributions payable under regulation 3.C.3 (contributions by employing authorities: general) by an employing authority in respect of a practitioner.