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SCOTTISH STATUTORY INSTRUMENTS

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**2014 No. 154**

**The National Health Service Superannuation Scheme  
(Scotland) (Miscellaneous Amendments) Regulations 2014**

**PART 3**

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

**Amendment of regulation 1.B.2**

**16.** In regulation 1.B.2 (provision of information for tax purposes)—

(a) in paragraph (4)—

(i) for “transitional”, substitute “fixed”;

(ii) after “Act 2011”, insert “or paragraph 1 of Schedule 22 to the Finance Act 2013”; and

(iii) after “Regulations 2011”, insert “or the Registered Pension Schemes and Relieved Non-UK Pension Schemes (Lifetime Allowance Transitional Protection) (Notification) Regulations 2013”; and

(b) after paragraph (4), insert—

“(4A) If a person applying for a benefit under this Section of the Scheme intends to rely on entitlement to individual protection against a lifetime allowance in accordance with paragraph 1 of Schedule 1 to the Finance Act 2014, that person must give to the scheme administrator the reference number issued by the Commissioners under the Registered Pension Schemes and Relieved Non-UK Pension Schemes (Lifetime Allowance Transitional Protection) (Notification) Regulations 2014 in respect of that entitlement.”.