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SCOTTISH STATUTORY INSTRUMENTS

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**2015 No. 145**

**The National Health Service Pension Scheme  
(Consequential Provisions) (Scotland) Regulations 2015**

**PART 4**

**Modification of tax regime**

**Annual allowance charge**

**15.**—(1) This regulation applies to a person (P) who—

- (a) is a member of the old scheme whether by virtue of pensionable service for that scheme or deemed transfer scheme service under paragraph 2 of Schedule 7 to the 2013 Act (final salary link);
- (b) is a member of the new scheme by virtue of pensionable service for the new scheme; and
- (c) becomes entitled to payment of an ill-health pension at Lower Tier or Upper Tier under the new scheme.

(2) Section 234 of the Finance Act 2004<sup>(1)</sup> (defined benefits arrangements) is modified in its application to P as specified in paragraph (3).

(3) When calculating the closing value of P's rights under the new scheme for the pension input period during which P becomes entitled to payment of the ill-health pension, the element of the ill-health pension at Lower Tier that represents pensionable service for the old scheme is not to be counted as being part of the closing value.

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<sup>(1)</sup> Section 234 was amended by section 66 of, and paragraphs 1, 10 and 27 of Schedule 17 to, the Finance Act 2011 (c.11).