
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the National Health Service Superannuation Scheme (Scotland) Regulations 2011 (“the 2011 Regulations”), the National Health Service Superannuation Scheme (2008 Section) (Scotland) Regulations 2013 (“the 2013 Regulations”), the National Health Service (Scotland) (Injury Benefits) Regulations 1998 (“the Injury Benefits Regulations”) and the National Health Service Superannuation Scheme (Scotland) (Additional Voluntary Contributions) Regulations 1998 (“the AVC Regulations”).

Similar amendments to the 2011 and 2013 Regulations are made dealing with the following matters:

- the abolition of contracting-out
- the insertion of updated employee contribution bands for the scheme year 2017 -2018
- the conversion of pension into a lump sum where the sums involved are trivial
- the insertion of references to shared parental leave
- the ban on the transfer of deferred benefits from unfunded public service pension schemes to schemes offering flexible benefits by closing an existing lacuna in the provisions of the Regulations
- miscellaneous technical amendments - (i) updating references to the Pension Schemes Act 1993 (ii) updating the definition of “buy-out” (iii) inserting a cross-reference to the Public Service Pensions Act (Northern Ireland) 2014

Amendments specific to the 2011 Regulations involve—

- making amendments to regulation M1 (transfers) to make clear that any buy-out policy purchased must satisfy the requirements of regulation 12(2) of the Occupational Pension Schemes (Transfer Values) Regulations 1996 and to prevent a deferred member transferring benefits to a Qualified Recognised Overseas Pension Scheme in certain cases
- amending regulation B4 to clarify that, if a member opts out within 3 months, he or she is treated as never having been in the scheme

The Injury Benefits Regulations are amended to ensure that a person in receipt of permanent injury benefit under those Regulations who was in receipt of certain social security benefits which were replaced by the social security benefit known as “employment support allowance” is not detrimentally affected by that replacement where the amount of employment and support allowance is greater than the amount of replaced social security benefits the person was receiving.

Amendments to the AVC Regulations enable a member’s money purchase additional voluntary contribution pension pot to be taken as a lifetime allowance excess lump sum.