

STATUTORY INSTRUMENTS

2012 No. 610

**The National Health Service Pension Scheme and
Injury Benefits (Amendment) Regulations 2012**

PART 2

Amendment of the National Health Service Pension Scheme Regulations 1995

2. The National Health Service Pension Scheme Regulations 1995 are amended in accordance with this Part.

3. In regulation A2 (interpretation) after “the 2008 Section” insert—

““the 2011 Act” means the Finance Act 2011(1);”.

4. In regulation D1 (contributions by members)—

(a) for paragraph (1A)(2) substitute—

“(1A) A member whose pensionable pay falls into a pay band specified in column 1 of the table below must contribute the percentage of the member’s pensionable pay specified in column 2 of that table in respect of that amount.

Scheme Year 2012-2013

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable Pay band</i>	<i>Contribution percentage rate</i>
Up to £21,175	5%
£21,176 to £26,557	6.5%
£26,558 to £48,982	8%
£48,983 to £69,931	8.9%
£69,932 to £110,273	9.9%
£110,274 to any higher amount	10.9%”;

(b) in paragraph (2)(3), for “the relevant table” substitute “the table in paragraph (1A)”;

(c) in paragraph (2B)(4) omit sub-paragraph (c); and

(d) in paragraphs (2E) to (2R)(5), and (2V)(6), for “the relevant table in paragraph (2B)” substitute “the table in paragraph (1A)”.

(1) 2011 c.11.

(2) Paragraph (1A) was substituted by S.I. 2009/381, regulation 4 and by S.I. 2010/1634, regulations 2, 3(1) and (2).

(3) Paragraph (2) was substituted by S.I. 2009/381, regulation 4 and by S.I. 2010/1634, regulations 2, 3(1) and (3).

(4) Paragraph (2B) was substituted by S.I. 2009/381, regulation 4 and amended by S.I. 2010/1634, regulations 2, 3(1) and (5).

(5) Paragraphs (2E) to (2R) were substituted by S.I. 2009/381, regulation 4 and amended by S.I. 2010/1634, regulations 2, 3(1) and (6).

(6) Paragraph (2V) was inserted by S.I. 2009/381, regulation 4 and amended by S.I. 2010/1634, regulations 2, 3(1) and (6).

5. In regulation R8 (former members of health service schemes)(7), for paragraph (1) substitute—
- “(1) For the purposes of these Regulations, “health service scheme” means—
- (a) a superannuation scheme provided under regulations made under section 10 of the Superannuation Act 1972 and for the time being in force in relation to Scotland,
 - (b) a superannuation scheme provided under regulations for the time being in force under Article 12 of the Superannuation (Northern Ireland) Order 1972(8),
 - (c) in the case of a member whose pensionable employment commenced on or before 1st April 2012, a superannuation scheme made under section 2 of the Superannuation Act 1984 (an Act of Tynwald), or
 - (d) any other occupational pension scheme approved for this purpose by the Secretary of State.”.
6. In regulation S1 (suspension of pension on return to NHS employment) for paragraph (5)(a)(9) substitute—
- “(a) employment in respect of which regulations made under section 10 of the Superannuation Act 1972, and having effect in Scotland, apply; employment to which regulations made under Article 12 of the Superannuation (Northern Ireland) Order 1972 apply and employment commencing on or before 31st March 2012 to which a scheme made under section 2 of the Superannuation Act 1984 (an Act of Tynwald) applies; and”.
7. In regulation T2A (deduction of tax: further provisions)(10)—
- (a) in paragraph (7) after “entitlement to” insert “transitional protection,”;
 - (b) after paragraph (8) insert—

“(8A) If a person claiming a benefit under these Regulations intends to rely on entitlement to transitional protection against a lifetime allowance charge in accordance with paragraph 14 of Schedule 18 to the 2011 Act, that person shall give to the scheme administrator—

 - (a) the reference number issued by the Commissioners under the Registered Pension Schemes (Lifetime Allowance Transitional Protection) Regulations 2011(11) in respect of that entitlement; and
 - (b) the information referred to in paragraph (7).”;
 - (c) for paragraph (12) substitute—

“(12) This paragraph applies to a member who—

 - (a) is liable to an annual allowance charge in accordance with section 237A of the 2004 Act, and
 - (b) meets the conditions specified in paragraph (1) of section 237B of that Act.

(13) A member to whom paragraph (12) applies may give notice in writing to the scheme administrator specifying that the scheme administrator and the member are to be jointly and severally liable for the payment of the annual allowance charge due in respect of that member in accordance with section 237B of that Act.

(7) Paragraph (1) was amended by S.I. 1998/666, regulation 9(b).

(8) S.I. 1972/1073 (N.I.10).

(9) Paragraph (5) was amended by S.I. 1998/666, regulation 10 and S.I. 2007/3280, regulation 2(1) and (17).

(10) Regulation T2A was inserted by S.I. 2006/600, regulation 18 and amended by S.I. 2007/3280, regulation 2(1) and (20), S.I. 2008/654, regulation 62 (1), (2) and (3) and S.I. 2011/2586, regulations 2 and 9(a) and (b).

(11) S.I. 2011/1752.

(14) Unless the scheme administrator’s liability for an annual allowance charge referred to in paragraph (13) is discharged in accordance with section 237D of the 2004 Act—

- (a) that annual allowance charge will be paid by the scheme administrator on behalf of the member, and
- (b) that member’s present or future benefits in respect of which that charge arises shall be adjusted in accordance with section 237E of the 2004 Act and shall be calculated by reference to advice provided by the Scheme Actuary for that purpose.

(15) Paragraph (16) applies to members who are practitioners or non-GP providers.

(16) The members referred to in paragraph (15) shall provide the information required by regulation 15A of the Registered Pension Schemes (Provision of Information) Regulations 2006⁽¹²⁾ in respect of their benefits under the scheme in a manner prescribed from time to time by the Secretary of State.

(17) “Enhanced lifetime allowance” and “enhanced protection” shall be construed in accordance with the 2004 Act.”.

8. In paragraph 10 of Schedule 2 (contributions to this section of the scheme)⁽¹³⁾ for sub-paragraph (1A) substitute—

“(1A) For the purposes of this paragraph, the “relevant table” means—

- (a) in respect of the 2010-2011 and the 2011-2012 scheme years, table 1;
- (b) in respect of the 2012-2013 scheme year, table 2.

Table 1

Scheme Years 2010-2011 and 2011-2012

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings band</i>	<i>Contribution percentage rate</i>
Up to £21,175	5%
£21,176 to £69,931	6.5%
£69,932 to £110,273	7.5%
£110,274 to any higher amount	8.5%

Table 2

Scheme Year 2012-2013

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings band</i>	<i>Contribution percentage rate</i>
Up to £21,175	5%
£21,176 to £26,557	6.5%

⁽¹²⁾ S.I. 2006/567.

⁽¹³⁾ Paragraph 10 was substituted by S.I. 2005/661, regulation 11(1) and (8) and amended by S.I. 2009/2446, regulations 2 and 10 and Schedule 1, Part 1, paragraph 1(b). Sub-paragraph (1A) was inserted by S.I. 2010/1634, regulations 2 and 7(1) and (2).

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

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<i>Pensionable earnings band</i>	<i>Contribution percentage rate</i>
£26,558 to £48,982	8%
£48,983 to £69,931	8.9%
£69,932 to £110,273	9.9%
£110,274 to any higher amount	10.9%”.