

2008 No. 225

NATIONAL HEALTH SERVICE

**The National Health Service Superannuation Scheme
(Additional Voluntary Contributions, Injury Benefits and
Compensation for Premature Retirement) (Scotland)
Amendment Regulations 2008**

<i>Made</i> - - - -	<i>4th June 2008</i>
<i>Laid before the Scottish Parliament</i>	<i>5th June 2008</i>
<i>Coming into force</i> - -	<i>28th June 2008</i>

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 10, 12 and 24 of, and Schedule 3 to, the Superannuation Act 1972(a), and all other powers enabling them to do so.

In accordance with section 10(1) of that Act, these Regulations are made with the consent of the Treasury(b).

In accordance with section 10(4) of that Act, the Scottish Ministers have consulted with such representatives of persons likely to be affected by these Regulations as appear to be appropriate.

Citation, commencement and effect

1. These Regulations may be cited as the National Health Service Superannuation Scheme (Additional Voluntary Contributions, Injury Benefits and Compensation for Premature Retirement) (Scotland) Amendment Regulations 2008 and come into force on 28th June 2008 but have effect from 1st April 2008(c).

Amendment of the National Health Service Superannuation Scheme (Scotland) (Additional Voluntary Contributions) Regulations 1998

2.—(1) The National Health Service Superannuation Scheme (Scotland) (Additional Voluntary Contributions) Regulations 1998(d) are amended as follows.

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- (a) 1972 c.11; section 10 was amended by the National Health Service (Scotland) Act 1972 (c.58), Schedule 7, Part II, sections 10 and 12 were amended by the Pensions (Miscellaneous Provisions) Act 1990 (c.7), sections 4(2), 8(5) and 10; section 10(6) was amended by the Pension Schemes Act 1993 (c.48), Schedule 8, paragraph 7 and by the Financial Services and Markets Act 2000 (Consequential Amendments and Repeals) Order 2001 (S.I. 2001/3649), article 108. The functions of the Secretary of State were transferred to Scottish Ministers by virtue of article 2 of and Schedule 1 to the Scotland Act 1998 (Transfer of Functions to the Scottish Ministers etc.) Order 1999 (S.I. 1999/1750).
- (b) See the Superannuation Act 1972, section 10(1). This function was transferred to the Treasury by virtue of the Transfer of Functions (Minister for the Civil Service and Treasury) Order 1981 (S.I. 1981/1670), article 2 and is still exercisable by virtue of S.I. 1999/1750, article 2 and Schedule 1.
- (c) Section 12(1) of the Superannuation Act 1972 provides that Regulations may be framed so as to have effect from a date earlier than that of their making.
- (d) S.I. 1998/1451, amended by S.I. 2001/3649, S.S.I. 2001/465, 2004/62, 2005/544, 2006/307 and 2008/92.

(2) In regulation 2(1) (interpretation)–

- (a) omit the definitions of “child”, “date of retirement”, “dependant”, “normal benefit age”, “pensionable service” and “retirement”;
- (b) in the definition of “NHS Superannuation Scheme”, after “1995 Regulations” insert “or the scheme, the rules of which are set out in the 2008 Regulations, as the case may be”;

(c) insert the following definitions at the appropriate places in alphabetical order–

“the 2008 Regulations” means the National Health Service Pension Scheme (Scotland) Regulations 2008(a);”;

““child” means a person who qualifies for–

- (a) a child’s allowance under regulation H2 (payment of dependent child’s allowance) of the 1995 Regulations; or
- (b) a child’s pension under regulation 2.E.8 or 3.E.8 (surviving children’s pension) of the 2008 Regulations as the case may be;”;

““date of retirement” means the date on which benefits become payable to the participator under–

- (a) regulations E1 (normal retirement pension) to E6 (preserved pension) of the 1995 Regulations; or
- (b) regulation 2.D.1 (normal retirement pension), 2.D.4 (early payment of pensions with actuarial reduction), 2.D.5 (partial retirement (member aged at least 55)), 2.D.8 (early retirement on ill health (active members)), 2.D.10 (early retirement on ill health (deferred members)), 2.D.11 (early retirement on termination of employment by employing authority), 3.D.1 (normal retirement pensions), 3.D.4 (early payment of pension with actuarial reduction), 3.D.5 (partial retirement (members aged at least 55)), 3.D.7 (early retirement on ill health (active members)) or 3.D.9 (early retirement on ill health (deferred members)) of the 2008 Regulations,

as the case may be;”;

““dependant” means–

- (a) a surviving spouse of a participator (providing the marriage was not, prior to 1st April 1995, subject to an order of judicial separation);
- (b) any surviving child of a participator;
- (c) any person in whose favour a participator has made an election under–
 - (i) regulation J1 (allocation of pension by member for benefit of dependent) of the 1995 Regulations; or
 - (ii) regulation 2.D.18 or 3.D.14 (election to allocate pension) of the 2008 Regulations,

as the case may be; or

- (d) a surviving civil partner or surviving nominated partner of a participator;”;

““normal benefit age”, in relation to the AVC scheme, means–

- (a) in the case of a person whose pension arrangements are governed by the 1995 Regulations, the age of 60; and
- (b) in any other case, the age of 65;”;

““pensionable service” is to be construed in accordance with whichever of the following is applicable–

- (a) regulation C2 (meaning of “pensionable service”) of the 1995 Regulations;

(a) S.S.I. 2008/224.

- (b) regulation 2.A.2 (meaning of “pensionable service”), 2.A.3 (meaning of “pensionable service”: part-time service) or 3.A.3 (meaning of “pensionable service”) of the 2008 Regulations;”; and
- “retirement” is to be construed in accordance with whichever of the following is applicable–
 - (a) the 1995 Regulations; or
 - (b) the 2008 Regulations;”.
- (3) In regulation 2(2), after “1995 Regulations” insert “or the 2008 Regulations, as the case may be”.
- (4) In regulation 3 (making and acceptance of elections)–
 - (a) in paragraph (3)(b), after “1995 Regulations” insert “or regulation 2.C.1 (contributions by members) or 3.C.1 (contributions by members) of the 2008 Regulations (as the case may be)”;
 - (b) in paragraph (5)(a) omit “, 4 (4)”;
 - (c) in paragraph (6)–
 - (i) for “Subject to” substitute “In the case of a person whose membership of the NHS Superannuation Scheme is governed by the 1995 Regulations, subject to”; and
 - (ii) for “4(4)” substitute “4(3)”;
 - (d) after paragraph (6) insert–

“(6A) In the case of a person whose membership of the NHS Superannuation Scheme is governed by the 2008 Regulations, subject to paragraph (5)(b) and regulation 4(3)–

 - (a) if contributions are paid for the purposes of paragraph (1)(b)–
 - (i) until the contributor reaches their 65th birthday; and
 - (ii) on reaching their 65th birthday the contributor continues to be in pensionable employment,

the contributor may elect for further contributions to be paid until he reaches his 66th birthday; and
 - (b) a person to whom paragraph (a) applies may continue to elect annually for further contributions to be paid provided he continues to be in pensionable employment.”.
- (5) In regulation 4 (payment and amount of additional voluntary contributions)–
 - (a) in paragraph (3)(b), after “1995 Regulations” insert “or the 2008 Regulations, as the case may be.”; and
 - (b) after paragraph (3) insert–

“(3A) In this regulation–

“employer” has the same meaning as “employing authority” in the 1995 Regulations or the 2008 Regulations (as the case may be) and, where the context requires, includes contracting health board (as defined in either of those Regulations); and

“salary” includes pensionable pay and pensionable earnings (within the meaning of the 1995 Regulations or the 2008 Regulations (as the case may be)).”.
- (6) In regulation 5(2)(a) (variation and cancellation of elections) omit “and (4)”.
- (7) In regulation 6 (circumstances in which elections cease to have effect)–
 - (a) after paragraph (1)(a) insert–
 - (aa) receives payment of benefits under regulation 2.D.1 , 2.D.4, 2.D.5, 2.D.8, 2.D.10 2.D.11, 3.D.1, 3.D.4, 3.D.5, 3.D.7 or 3.D.9 of the 2008 Regulations;”;
 - (b) in paragraph (1)(c), after “1995 Regulations” insert “or regulation 2.B.5 (opting out of the scheme) or 3.B.5 (opting out of the scheme) of the 2008 Regulations (as the case may be)”;

- (c) in paragraph (1)(d), after “1995 Regulations” insert “or regulation 2.C.1 (contributions by members) or 3.C.1 (contributions by members) of the 2008 Regulations (as the case may be)”; and
 - (d) in paragraph (2), after “(1)(a)” insert “, (aa)”.
- (8) In regulation 10 (outward transfers)–
- (a) for paragraph (4) substitute–
 - “(4) If the Scottish Ministers are required under paragraph (1) to make a transfer payment in circumstances where a transfer payment in respect of an eligible person is also provided and used in accordance with–
 - (a) regulation M1 of the 1995 Regulations (member’s right to transfer or buy-out); or
 - (b) regulation 2.F.1 or 3.F.1 of the 2008 Regulations (rights to transfer value payments),
 the Scottish Ministers must do so in accordance with the time limits described in paragraph (4A).
 - (4A) The time limits referred to in paragraph (4) are specified in whichever of the following provisions is applicable–
 - (a) regulation M5 (early leaver without preserved pension) of the 1995 Regulations; or
 - (b) regulation 2.F.4 or 3.F.4 of the 2008 Regulations (applications for transfer value payments: time limits),
 as if any reference in the provisions specified in sub-paragraphs (a) or (b) to an application were a reference to the notice referred to in paragraph (1).”; and
 - (b) in paragraph (8)(b)(ii) for “applies” substitute “or regulation 2.F.14 or 3.F.14 of the 2008 Regulations (bulk transfers out) applies.”.
- (9) In regulation 11 (retirement and dependants’ pensions)–
- (a) for paragraph (2)(b) substitute–
 - “(b) any dependant’s pension which is payable under it is payable only on the death of the participator after his retirement and is payable to the dependant for life, except that–
 - (i) in the case of a dependant who is a child to whom Part H of the 1995 Regulations (child allowance) applies, it ceases to be payable when that person ceases to be a dependent child within the meaning of those Regulations; or
 - (ii) in the case of a dependant who is a child to whom regulation 2.E.9 or 3.E.9 of the 2008 Regulations (meaning of “dependent child”) applies, it ceases to be payable when that person ceases to be a dependent child within the meaning of those Regulations; and”;
 - (b) in paragraph (6), after “(benefits for members)” insert “or regulation 2.D.1, 2.D.4, 2.D.5, 2.D.8, 2.D.10, 2.D.11, 3.D.1, 3.D.4, 3.D.5, 3.D.7 or 3.D.9 of the 2008 Regulations”; and
 - (c) in paragraph (8), after “1995 Regulations” insert “or the 2008 Regulations, as the case may be”.
- (10) In regulation 14 (repayment of investments in certain cases), for paragraph (1)(b) substitute–
- “(b) has applied for a refund of contributions under–
 - (i) regulation E9 of the 1995 Regulations (early leavers’ entitlement to refund of contributions); or
 - (ii) regulation 2.C.18 or 3.C.16 of the 2008 Regulations (repayment of contributions); and”.
- (11) In regulation 15 (payments by Secretary of State)–
- (a) in paragraph (3)(a) and (b)(i), after “civil partner” insert “, or nominated partner”;

- (b) for paragraph (3)(b)(ii) substitute–
 - “(ii) a notice has been given in accordance with–
 - (aa) regulation F5 of the 1995 Regulations (payment of lump sum);
 - (bb) regulation 2.E.21 or 3.E.21 of the 2008 Regulations (payment of lump sums on death); or
 - (cc) paragraph 11 of Schedule 2,
 that the spouse, civil partner or nominated partner is not to receive the payment.”;

(c) in paragraph (9) after “1995 Regulations (retirement)” insert “or to whom regulation 2.D.1, 2.D.4, 2.D.5, 2.D.8, 2.D.10, 2.D.11, 3.D.1, 3.D.4, 3.D.5, 3.D.7 or 3.D.9 of the 2008 Regulations applies”; and

- (d) for paragraph (10) substitute–
 - “(10) In the case of a participator to whom any of the following provisions apply–
 - (a) regulation E2(7) (early retirement pension (ill health)), E2A(7) (ill health pension on early retirement) or E6(5) (preserved pensions) of the 1995 Regulations; or
 - (b) regulation 2.D.15 or 3.D.11 of the 2008 Regulations (option for members in serious ill health to exchange whole pension for lump sum),

the Scottish Ministers may realise the investments made under these Regulations without purchasing an annuity and, in that event, the proceeds are payable to the participator as a lump sum.”.

(12) In regulation 19 (offset for crime, negligence or fraud), after “1995 Regulations” insert “or regulation 2.J.6 or 3.J.6 of the 2008 Regulations (reduction in benefits in cases where loss caused by member’s crime, negligence or fraud)”.

(13) In regulation 20 (loss of rights to benefit), after “1995 Regulations” insert “or regulation 2.J.7 or 3.J.7 of the 2008 Regulations (forfeiture of rights to benefits)”.

- (14) In regulation 22 (tax)–
 - (a) before “Benefits” insert “(1)”; and
 - (b) at the end insert–

“(2) For the purposes of the 2004 Act, the administrator of the AVC scheme shall be the Scottish Ministers.”.

(15) In Schedule 2 (pension sharing on divorce or nullity of marriage or dissolution or nullity of civil partnership)–

- (a) in paragraph 1(5)(b), after “1995 Regulations (child allowance)” insert “or regulation 2.E.9 or 3.E.9 of the 2008 Regulations (meaning of dependent child) ”;
- (b) in paragraph 4(8), after “1995 Regulations (benefits for members)” insert “or regulation 2.D.1, 2.D.4, 2.D.5, 2.D.8, 2.D.10, 2.D.11, 3.D.1, 3.D.4, 3.D.5, 3.D.7 or 3.D.9 of the 2008 Regulations”;
- (c) for paragraph 7(2)(b) substitute–
 - “(b) the total benefits payable would be treated as a trivial amount under paragraph (3)(b) of regulation T7 (commutation of trivial pensions) to the 1995 Regulations or regulation 2.J.5 or 3.J.5 (commutation of small pensions) of the 2008 Regulations.”;
- (d) in paragraph 11(2), after “widower” in each place where it occurs insert “, nominated partner”;
- (e) after paragraph 11(4)(c) insert–

“; and

- (d) shall nominate the whole of the lump sum to a nominee and, in the case of a notice that specifies more than one person, shall also specify the percentage of the lump sum to be paid to each such person.”;
- (f) for paragraph 11(5) substitute—

“(5) A notice given under sub-paragraph (3) must specify one or more persons who may be—

 - (a) an individual;
 - (b) a body corporate;
 - (c) an unincorporated body; or
 - (d) the member’s executors,

but must not specify one or more persons referred to in sub-paragraph (a) together with a body referred to in either of sub-paragraph (b) or (c).”;
- (g) in paragraph 13(1)(a), after “1995 Regulations (offset for crime, negligence or fraud)” insert “or regulation 2.J.6 or 3.J.6 of the 2008 Regulations (reduction in benefits in cases where loss caused by member’s crime, negligence or fraud and forfeiture of right to benefits) ”; and
- (h) in paragraph 14(1)(a), after “1995 Regulations (loss of rights to benefits)” insert “or regulation 2.J.7 or 3.J.7 of the 2008 Regulations (forfeiture of rights to benefits).”.

Amendments of the National Health Service (Scotland) (Injury Benefits) Regulations 1998

3.—(1) The National Health Service (Scotland) (Injury Benefits) Regulations 1998(a) are amended as follows.

(2) In regulation 2(1) (interpretation)—

- (a) omit the definitions of “average remuneration”, “OOH provider”, “practitioner” and “the Scheme”; and
- (b) insert the following definitions at the appropriate place in alphabetical order—

““the 1993 Act” means the Pension Schemes Act 1993(b);”;

““the 2008 Regulations” means the National Health Service Pension Scheme (Scotland) Regulations 2008(c);”;

““average remuneration” means—

 - (a) in relation to a practitioner, the yearly average of such amount as would be or would have been his uprated earnings within the meaning of whichever of the following is applicable—
 - (i) paragraph 11(2) of Schedule 1 to the Superannuation Scheme Regulations, as a practitioner to whom those Regulations apply; or
 - (ii) regulation 3.D.1(4)(b) (normal retirement pensions) of the 2008 Regulations, as a practitioner to whom those Regulations apply;
 - (b) in relation to a person other than a practitioner, such amount as would be or would have been—
 - (i) his final year’s pensionable pay under regulation C1 of the Superannuation Scheme Regulations, as an officer to whom those Regulations apply (assuming, in the case of a person to whom regulation 3(1)(c) applies, that he was in receipt of the pensionable pay which would, in the opinion of the Scottish Ministers, have been payable if the person were employed whole-time by an employing authority on similar duties); or

(a) S.I. 1998/1594, amended by S.I. 1999/195 and 444 and S.S.I. 2001/437, 2004/212, 2005/512 and 544.

(b) 1993 c.48.

(c) S.S.I. 2008/224.

- (ii) his reckonable pay under regulation 2.A.10 (meaning of “reckonable pay”: general) of the 2008 Regulations,

as the case may be, calculated as if he had retired–

- (aa) in the case of a person eligible for an allowance under regulation 4(3), on the date on which he ceased to be employed as a person to whom regulation 3(1) applies;
- (bb) in the case of a person eligible for an allowance under regulation 4(4) or (5), on the date on which the person’s emoluments were reduced; or
- (cc) in the case of any other person, on the date on which by reason of the injury or disease the person’s employment ceased,

provided that in respect of a person to whom regulation 3(1)(a) applies who, immediately before he ceased to be employed by reason of the injury or disease or as a person to whom regulation 3(1) applies, or immediately before the date on which his emoluments were reduced, as the case may be, was employed as a senior registrar, registrar, specialist registrar, senior house officer or house officer, average remuneration shall be increased to the amount which in the opinion of the Scottish Ministers represents the average remuneration of a general medical practitioner, or a dental practitioner, as the case may be, of comparable age;”;

““OOH provider” has the same meaning as in regulation A3 (approved out of hours providers) of the Superannuation Scheme Regulations or in regulation 3.A.15 (out of hours providers) of the 2008 Regulations as the case may be;”;

““practitioner” means–

- (a) a registered medical practitioner other than a GP registrar, who is a locum practitioner, a GP provider or a GP performer;
- (b) a registered dentist or a person treated as a practitioner under regulation R13 (participators in pilot schemes) of the Superannuation Scheme Regulations,

but excluding a person who is paid wholly by way of salary by a Health Board or a person treated as an officer under regulation R13;”;

““surviving partner” means a widow, widower, surviving civil partner or surviving nominated partner;”;

““the Scheme” has the same meaning as it does in the Superannuation Scheme Regulations or the 2008 Regulations, as the case may be;”.

(3) In regulation 2(2), after “child’s allowance” insert “or child’s pension”.

(4) In regulation 4 (scale of benefits)–

- (a) in paragraph (3), for “age 60” (in both cases where it occurs) substitute “normal benefit age”;
- (b) in paragraph (6)(a), after “the superannuation scheme regulations” insert “or regulation 2.J.6, 3.J.6, 2.J.7 or 3.J.7 of the 2008 Regulations (reduction in benefits in cases where loss caused by member’s crime, negligence or fraud) (forfeiture of right to benefits)”;
- (c) after paragraph (9) insert–

“(10) In this regulation, “normal benefit age” means–

- (a) in respect of a person who is or is eligible to be a member of the scheme set out in the Superannuation Scheme Regulations, 60; and
- (b) in respect of a person who is or is eligible to be a member of the scheme set out in the 2008 Regulations, 65.”.

(5) In regulation 7 (widow’s, widower’s or surviving civil partner’s allowance)–

- (a) for the heading substitute “Surviving partner allowances”;
- (b) in paragraph (1), for “widow, widower or surviving civil” (in both cases where it occurs) substitute “surviving”;

- (c) in paragraph (2), for “widow, widower or surviving civil” substitute “surviving”; and
 - (d) for paragraph (3) substitute–
 - “(3) Except if paragraph (3A) applies, a surviving partner is not entitled to receive an allowance–
 - (a) if the marriage took place, the civil partnership was formed or the nomination was made after–
 - (i) the deceased last ceased to be employed as a person to whom these Regulations apply; or
 - (ii) the date on which the deceased’s earning ability was permanently reduced as a result of the injury or disease,
 whichever is the later;
 - (b) if at the date of the deceased’s death such surviving partner and a man or, as the case may be, a woman–
 - (i) to whom the surviving partner is not married; or
 - (ii) with whom she or he is not in a civil partnership,
 are living together as husband and wife or as civil partners; or
 - (c) in respect of any period after such surviving partner–
 - (i) remarries or forms a civil partnership; or
 - (ii) during which the surviving partner lives together with another person as if the surviving partner was married to or in a civil partnership with that other person,
 but where such marriage or civil partnership has terminated, the Scottish Ministers may restore an allowance to a surviving partner if they are satisfied that such surviving partner is suffering hardship.”.
- (6) In regulation 8 (child’s allowance)–
 - (a) in paragraph (2)(c), for “or civil partner” substitute “, civil partner or nominated partner”; and
 - (b) for paragraph (6), substitute–
 - “(6) In this regulation, the “allowable maximum” means the amount to which a pension under the 1995 Regulations or the 2008 Regulations (as the case may be) of £2404 a year beginning on 9th April 2007 would have been increased under Part I of the Pensions (Increase) Act 1971 at the date in question, plus the yearly amount of any expenses necessarily incurred for the purposes of the education or training.”.
- (7) In regulation 9 (dependent relative’s allowance)–
 - (a) in paragraph (1)(a), for “or civil partner’s” substitute “, civil partner’s or nominated partner’s”; and
 - (b) in paragraph (2)–
 - (i) for “widow, widower or surviving civil” substitute “surviving”; and
 - (ii) omit “spouse or civil” (in both cases where it occurs).
- (8) In regulation 11(1) (lump sum payment on death)–
 - (a) in sub-paragraph (a), for “widow, widower or surviving civil” substitute “surviving”; and
 - (b) in sub-paragraph (b), for “or civil partner” substitute “, civil partner or nominated partner”.
- (9) In regulation 12(3) (incidental provisions), for “widow’s, the widower’s or the surviving civil” substitute “surviving”.

Amendments to the National Health Service (Compensation for Premature Retirement) (Scotland) Regulations 2003

4. For regulation 4(2) of the National Health Service (Compensation for Premature Retirement) (Scotland) Regulations 2003(a) (payment of compensation) substitute—

“(2) The compensation payable in accordance with this paragraph shall consist of an annual allowance at a rate equal to the rate by which that pension would be increased in accordance with the Superannuation Scheme Regulations, if—

- (a) a period equal to the period with which the entitled officer is credited under regulation 5 were added to the pensionable service in respect of which that pension is payable; and
- (b) for the purposes of regulation C1 (meaning of “pensionable pay”) of the Superannuation Scheme Regulations the whole period is treated as if it was added to the entitled officer’s pensionable service in respect of pensionable employment before 1st April 2008.”.

JOHN SWINNEY

A member of the Scottish Executive

St Andrew’s House,
Edinburgh
29th May 2008

We consent

CLAIRE WARD

FRANK ROY

Two of the Lord’s Commissioners of Her Majesty’s Treasury

4th June 2008

(a) S.S.I. 2003/344 as amended by S.S.I. 2005/445, 512 and 544, S.S.I. 2006/561 and S.S.I. 2008/92.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations further amend the National Health Superannuation Scheme (Scotland)(Additional Voluntary Contributions) Regulations 1998 (“the AVC Regulations”), the National Health Service (Scotland) (Injury Benefits) Regulations 1998 (“the Injury Benefits Regulations”) and the National Health Service (Compensation for Premature Retirement) (Scotland) Regulations 2003 (“the Compensation Regulations”).

Regulation 2 amends the AVC Regulations by inserting new definitions in consequence of changes to the National Health Superannuation Scheme (Scotland) Regulations 1995 (‘the 1995 Regulations’) and the scheme rules set out in the National Health Service Pension Scheme (Scotland) Regulations 2008 (‘the 2008 Regulations’). The amendments to the AVC Regulations indicate which of the 1995 Regulations or 2008 Regulations apply in any given case.

In addition to the above, the Scottish Ministers are designated as the administrator of the AVC Scheme for the purposes of the Finance Act 2004 (see regulation 2(14)(b)).

Regulation 3 amends the Injury Benefits Regulations in the same way and for the same purpose as regulation 2 amends the AVC Regulations.

Regulation 4 amends the Compensation Regulations so as to specify the amount of compensation payable by way of an annual allowance under the 1995 Regulations or 2008 Regulations, whichever applies.

A full impact assessment has not been produced for this instrument as it has no impact on the costs of business, charities or the voluntary sector.

2008 No. 225

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The National Health Service Superannuation Scheme
(Additional Voluntary Contributions, Injury Benefits and
Compensation for Premature Retirement) (Scotland)
Amendment Regulations 2008

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