2008 No. 92

NATIONAL HEALTH SERVICE

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

Made - - - - 4th March 2008

Laid before the Scottish Parliament 6th March 2008

Coming into force - - 31st March 2008

The Scottish Ministers, with the consent of the Treasury(a), 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(b), and all other powers enabling them to do so.

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

Citation, commencement and effect

- 1.—(1) These Regulations may be cited as the National Health Service (Superannuation Scheme, Injury Benefits, Additional Voluntary Contributions and Compensation for Premature Retirement) (Scotland) Amendment Regulations 2008.
- (2) These Regulations come into force on 31st March 2008 and have effect from that date, except as follows-
 - (a) regulation 2(6), (7), (8) and (17)(a) have effect from 1st April 1995;
 - (b) regulation 2(13)(b) and (c) have effect from 1st April 2007;
 - (c) regulation 2(14)(a) and (b) have effect from 10th May 2000; and
 - (d) regulation 2(14)(c) has effect from 5th December 2005(c).

⁽a) 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.

⁽b) 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 the Scottish Ministers by virtue of the Scotland Act 1998 (Transfer of Functions to the Scottish Ministers etc.) Order 1999 (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.

Amendment of the National Health Service Superannuation Scheme (Scotland) Regulations 1995

- **2.**—(1) The National Health Service Superannuation Scheme (Scotland) Regulations 1995(a) are amended as follows.
 - (2) In regulation A2(4) (interpretation)-
 - (a) in the definition of "employing authority", after paragraph (h) insert-
 - "(i) as regards a person who is subject to a direction made under section 7 of the Superannuation (Miscellaneous Provisions) Act 1967 and subject to such modifications to these Regulations as the Scottish Ministers may in any particular case direct, any employer of such a person whom the Scottish Ministers agree to treat as an employing authority for the purposes of these Regulations;"; and
 - (b) insert the following definition in the appropriate place-

""scheme actuary"

the actuary appointed from time to time by the Scottish Ministers to provide a consulting service on actuarial matters relevant to these Regulations;".

- (3) In regulation C4(4) (pensionable service in respect of part-time employment), after "whole-time employment" insert "and any amount by which the member's actual final year's pensionable pay in respect of part time employment exceeds the amount determined will be ignored.".
 - (4) In regulation D2 (contributions and other payments by employing authorities)—
 - (a) in paragraphs (2), (3)(e), (5)(b)(i), (5)(b)(ii), (6)(a), and (6)(b), for "Government Actuary" substitute "scheme actuary"; and
 - (b) after paragraph (8) insert-
 - "(9) In any particular case the Scottish Ministers may direct that, for the purposes of this regulation, "employing authority" includes—
 - (a) a successor, transmittee or assignee of an employing authority's business or functions; and
 - (b) the last employing authority of a person to whom these Regulations apply.".
- (5) In regulations E5(2) and (4) (early retirement pensions (with actuarial reduction)) and E8(7)(b) (deductions from lump sum) for "Government Actuary" substitute "scheme actuary".
 - (6) After regulation F1(1) (lump sum when member dies in pensionable employment) insert-
 - "(1A) A lump sum on death shall be payable in accordance with regulation F5 where on the day a member dies, the member is—
 - (a) under the age of 70;
 - (b) in NHS employment;
 - (c) no longer required to pay contributions pursuant to regulation D1(3) or (4) (contributions by members); and
 - (d) except where regulation E2(11) or R4(4) apply, not in receipt of any pension under any of regulations E1 to E5.".
- (7) After regulation G2(5) (widow's pension when member dies in pensionable employment) insert-
 - "(6) The widow's pension payable on a member's death where, on the day the member dies, the member is—
 - (a) under the age of 70;
 - (b) in NHS employment;

⁽a) S.I. 1995/365, amended by S.I. 1997/1434 and 1916, 1998/1593, 1999/443, 2001/3649 and 2005/2011 and S.S.I. 2001/437 and 465, 2003/55, 270 and 517, 2005/512 and 544 and 2006/307 and 561.

- (c) no longer required to pay contributions pursuant to regulation D1(3) or (4) (contributions by members); and
- (d) except where regulation R4(4) applies, not in receipt of any pension under any of regulations E1 to E5,

will be as described in paragraphs (2) and (3), but with the modifications set out in paragraph (7).

- (7) The modifications referred to in paragraph (6) are-
 - (a) in paragraph (2), for "member's pensionable pay when he died" substitute "member's final year's pensionable pay"; and
 - (b) in paragraph (3), for "on the day he died" substitute "on the member's last day of pensionable employment".".
- (8) After regulation H3(8) (child allowance when member dies in pensionable employment) insert-
 - "(9) The child allowance payable on a member's death where, on the day the member dies, the member is—
 - (a) under the age of 70;
 - (b) in NHS employment;
 - (c) no longer required to pay contributions pursuant to regulation D1(3) or (4) (contributions by members); and
 - (d) except where regulation R4(4) applies, not in receipt of any pension under any of regulations E1 to E5,

will be as described in paragraphs (2) to (8), but with the modifications set out in paragraph (10).

- (10) The modifications referred to in paragraph (9) are-
 - (a) in paragraph (2), for "on the day he died" substitute "on the member's last day of pensionable employment"; and
 - (b) in each of paragraphs (6) and (7), for "member's pensionable pay when he died" substitute "member's final year's pensionable pay".".
- (9) In regulation J1 (allocation of pension by member for benefit of dependent)—
 - (a) in paragraph (3), for "Government Actuary" substitute "scheme actuary"; and
 - (b) for paragraph (4)(a) substitute-
 - "(a) on making a claim for payment of the member's benefits under regulation T1 (claims for benefits), or at any time after making such a claim but before the date on which a pension payable to the member under the scheme is put into payment;".
- (10) In regulation M6 (1) and (2) (special terms for transfers out (bulk transfers etc.), for "Government Actuary" substitute "scheme actuary".
 - (11) After regulation N1 insert-

"Transfers in from health service schemes

N1A. In the case of a member transferring in service from another health service scheme the time limit referred to in Regulation N1 will not apply in respect of service from such a scheme.".

- (12) In regulations N3A(2)(c) (transfers in respect of members to whom regulation B6 applies who elect to rejoin the scheme) and N4(2) and (3) (special terms for transfers in (bulk transfers etc)), for "Government Actuary" substitute "scheme actuary".
 - (13) In regulation P1 (maternity, paternity and adoption absence)-
 - (a) in paragraphs (1) to (3) after "paternity" wherever it occurs insert ", parental";

- (b) after paragraph (2) insert-
 - "(2A) The rate of contributions payable shall be the rate that would have been payable on the basis of reduced earnings in accordance with paragraph (2) had the member's reduced earnings excluded any earnings for a day during which the member returned to work for the purposes of keeping in touch with the workplace."; and
- (c) after paragraph (4) insert-
 - "(5) For the purposes of this regulation, "maternity leave" includes any day during which the member returns to work for the purposes of keeping in touch with the workplace.".
- (14) In regulation Q1 (right to buy additional service)-
 - (a) in paragraph (7), for "The" substitute "Subject to paragraph (10), the";
 - (b) after paragraph (9) insert-
 - "(10) Except in the case of a pension debit member who is a moderate earner, a member may not replace any rights debited as a consequence of a pension sharing order with any rights which the member would not have been able to acquire (in addition to the debited rights) had the pension sharing order not been made.
 - (11) For the purposes of paragraph (10)–

"moderate earner" means a member whose pensionable pay during the tax year preceding the tax year in which the member's marriage is dissolved or annulled is not more than 25 per cent. of the permitted maximum for the tax year in which the dissolution or annulment occurred;

"pension debit member" means a person whose shareable rights under the scheme are subject to a debit under section 29(1)(a) of the 1999 Act;

"permitted maximum" means the same as in section 590C of the Income and Corporation Taxes Act 1988(a) (earnings cap); and

"tax year" means any year beginning on 6th April and ending on 5th April the following year."; and

- (c) in paragraph (11) in the definition of "moderate earner" after "marriage" insert "or civil partnership".
- (15) In regulation Q7(6) (part payment for additional service or unreduced retirement lump sum) for "Government Actuary" substitute "scheme actuary".
- (16) In regulation R1(3) (medical and dental practitioners and trainee practitioners), after "Board" insert "with the modifications described in paragraphs 3, 4, 5, 10 and 23 of Schedule 1".
- (17) In regulation S4 (benefits on death in pensionable employment after pension becomes payable)—
 - (a) after paragraph (1) insert-
 - "(1A) This regulation shall also apply to a member in respect of whom a pension is payable under regulation E2 (early retirement pension (ill health)) who—
 - (a) returns to pensionable employment after that pension becomes payable; and
 - (b) on the day the member dies, is-
 - (i) under the age of 70;
 - (ii) in NHS employment;
 - (iii) no longer required to pay contributions pursuant to regulation D1(3) or (4) (contributions by members); and
 - (iv) except where regulation R4(4) applies, not in receipt of a pension under any of regulations E1 to E5 in respect of later service.";

⁽a) 1988 c.1. Section 590C was amended by the Finance Act 1993 c.34, section 107, S.I. 1993/2950, S.I. 1995/3034, S.I. 1996/295, article 2, S.I. 1998/758, article 2, S.I. 1999/592, article 2.

- (b) for paragraph (3) substitute-
 - "(3) Where this regulation applies, a lump sum payable on the member's death shall be payable in addition to any lump sum payable under regulation F2.
 - (3A) The additional lump sum referred to in paragraph (3) shall be equal to 5 times the amount of the pension that would have been payable to the member had the member left NHS employment and been entitled to a pension based on later service under regulation E1 (normal retirement pension) on the date of the member's death."; and
- (c) in paragraphs (6) and (9), for "paragraph (3)" substitute "paragraph (3A)".
- (18) For regulation T1 (claims for benefits) substitute-
 - "T1. A person claiming to be entitled to benefits under these Regulations and the person's employing authority, including any previous employing authority of the person, shall provide such—
 - (a) evidence of entitlement; and
 - (b) authority or permission as may be necessary for the release by third parties of information in their possession relating to the person so claiming,

as the Scottish Ministers may from time to time require for the purposes of these Regulations.".

- (19) In regulation T7(2) (commutation of trivial pensions) for "Government Actuary" substitute "scheme actuary".
 - (20) In regulation T9(4) (interest on late payment of benefits)—
 - (a) for the definition of "base rate" substitute-
 - ""base rate" means the official Bank Rate for the time being quoted by the Bank of England;";
 - (b) for the definition of "due date" substitute-
 - ""due date" means the later of, the applicable day described in paragraph (a), and the day described in paragraph (b)—
 - (a) (i) in the case of a lump sum under Part F above, the day immediately following the day of the member's death, unless the lump sum falls to be paid to the member's personal representative, in which case it means—
 - (aa) the day on which probate or letters of administration are produced to the Scottish Ministers; or
 - (bb) the day on which the Scottish Ministers are satisfied that the lump sum may be paid as provided in regulation F5(4),

whichever is the earlier;

- (ii) in the case of a pension payable on a member's death, the day immediately following the day of his death;
- (iii) in the case of a pension under regulation E6, the day on which the pension becomes payable in accordance with that regulation;
- (iv) in the case of a refund of contributions, the day after that on which the Scottish Ministers receive from the Commissioners of Inland Revenue the information they require for the purposes of compliance with paragraphs (2) to (4) of regulation E9; and
- (v) in any other case, the day immediately following that of the member's retirement from pensionable employment; and
- (b) the first day on which the Scottish Ministers are in possession of all information necessary to be able to calculate the value of the qualifying payment;";

- (c) in the definition of "qualifying payment", after "these Regulations" insert-
 - ", and for these purposes-
 - (a) any amount paid by way of an interim payment calculated by reference to an expected pension benefit award, pending final calculation of the full value of that benefit; or
 - (b) any amount paid that increases the amount of an earlier payment due to a backdated or later increase in pensionable pay,

shall be treated as a separate qualifying payment;"; and

- (d) omit the definition of "reference banks".
- (21) For regulation U2 (determination of questions) substitute-
 - "U2.—(1) The Scottish Ministers shall determine any question concerning any person's rights or liabilities under these Regulations and their decision shall be final.
 - (2) Any dispute shall be resolved in accordance with the dispute resolution procedure issued from time to time by the Scottish Ministers in conformity with section 50 of the Pensions Act 1995(a)."
- (22) In regulation U3 (3) and (4) (accounts and actuarial reports), for "Government Actuary" substitute "scheme actuary".
 - (23) In Schedule 1 (medical and dental practitioners)—
 - (a) in paragraph (1), in the appropriate place, insert-
 - ""Common Services Agency" has the same meaning as in section 10 of the 1972 Act."; and
 - (b) for paragraph 10 substitute-

"Contributions to the scheme

- 10.—(1) In the case of members who are practitioners or non GP providers, regulation D1 (contributions by members) and regulation D2 (contributions and other payments by employing authorities) are modified as described in the following subparagraphs.
- (2) The contribution rate for practitioners and non-GP providers is 6 per cent of pensionable earnings.
 - (3) Contributions must be paid until the member-
 - (a) reaches age 70 or completes 45 years' pensionable service and reaches age 65, if the member is not a special class officer;
 - (b) reaches age 65, or completes 45 years' pensionable service and reaches age 60, if the member is a special class officer.
- (4) Save where sub-paragraph (5) applies, practitioners and non-GP providers shall pay contributions payable under regulation D1 to the contracting Health Board or someone appointed to act on their behalf, and dental practitioners shall pay such contributions to the Common Services Agency.
- (5) Where a principal practitioner or a non-GP provider is engaged under a contract of service or for services by an employing authority or is a partner or shareholder in an employing authority that is not an OOH provider, that authority shall—
 - (a) deduct contributions payable under regulation D1 from any pensionable earnings it pays to the member; and
 - (b) where it is not also the contracting Health Board, pay those contributions to that Health Board or to someone appointed to act on their behalf.

⁽a) 1995 c.26.

- (6) Subject to sub-paragraph (7), where a principal practitioner or a non-GP provider is-
 - (a) an employing authority which is a GMS practice, a section 17C agreement provider or an HBPMS contractor; or
 - (b) a shareholder or partner in such an employing authority,

that employing authority shall pay contributions payable under regulation D2(1) to the contracting Health Board, or someone appointed on their behalf.

- (7) Where the principal practitioner or non-GP provider is a shareholder or partner in more than one employing authority referred to in sub-paragraph (6), each such employing authority shall pay contributions payable under regulation D2(1) on any pensionable earnings it pays to the practitioner or non-GP provider or, as the case may be, on the practitioner's or non-GP provider's share of the partnership profits, to the contracting Health Board, or someone appointed to act on their behalf.
- (8) Where sub-paragraph (5) applies (but sub-paragraph (6) does not) and the employing authority referred to in that sub-paragraph is—
 - (a) not the contracting Health Board, that authority shall pay contributions payable under regulation D2(1) to that Board;
 - (b) the contracting Health Board, that Board shall pay contributions to the Scottish Ministers in respect of any pensionable earnings it pays to the practitioner or non-GP provider.
- (9) Where an assistant practitioner (other than a locum practitioner) is engaged under a contract of service or for services by an employing authority, that authority shall—
 - (a) deduct contributions payable under regulation D1 from any pensionable earnings it pays to the assistant practioner; and
 - (b) where it is not also the contracting Health Board, pay those contributions to that Board, or someone appointed to act on their behalf.
- (10) Where paragraph (9) applies, and the employing authority referred to in that sub-paragraph—
 - (a) is not the contracting Health Board, that authority shall pay contributions payable under regulation D2(1) to the Board or to someone appointed to act on their behalf;
 - (b) is the contracting Health Board, that Board shall pay contributions payable under regulations D1 and D2(1) to the Scottish Ministers in respect of any pensionable earnings it pays to such a practitioner.
- (11) Locum practitioners must pay contributions payable under regulations D1 to the contracting Health Board, or someone appointed to act on their behalf.
- (12) Where a locum practitioner is liable to pay contributions under sub-paragraph (11) in respect of pensionable locum work done for an employing authority which is not—
 - (a) the contracting Health Board;
 - (b) a GMS practice;
 - (c) a section 17C agreement provider; or
 - (d) an HBPMS contractor,

that employing authority shall pay contributions payable under regulation D2(1) to the contracting Health Board, or someone appointed to act on their behalf.

- (13) Where contributions are payable by a locum practitioner under sub-paragraph (11) in respect of pensionable locum work carried out for an employing authority which is—
 - (a) the contracting Health Board;
 - (b) a GMS practice;
 - (c) a section 17C agreement provider practice; or

(d) an HBPMS contractor,

the contracting Health Board shall pay contributions payable under regulation D2(1) in respect of such a practitioner.

- (14) Contributions which are required to be paid to the contracting Health Board in accordance with this paragraph shall be paid to that Board not later than the 7th day of the month following the month in which the earnings were paid.
 - (15) Where an employing authority-
 - (a) is not the contracting Health Board, it shall be a function of that employing authority to provide that Board or someone appointed to act on their behalf, with a record of any-
 - (i) pensionable earnings paid by it to a practitioner; and
 - (ii) contributions deducted by it in accordance with sub-paragraph (5) or (9), not later than the 7th day of the month following the month in which the earnings were paid; and
 - (b) is the contracting Health Board, or someone appointed on their behalf, that has deducted contributions in accordance with sub-paragraph (5) or (9) and is liable to pay contributions under regulation D2(1) in respect of any pensionable earnings it pays to a practitioner, it shall be a function of that Board to maintain a record of—
 - (i) the matters referred to in paragraph (a)(i) and (ii);
 - (ii) any contributions paid to it by a principal practitioner; and
 - (iii) any contributions paid to it by a locum practitioner.
- (16) It shall be a function of the contracting Health Board, or someone appointed to act on their behalf, to pay the contributions—
 - (a) paid to it by a principal practitioner or locum practitioner;
 - (b) paid to it by another employing authority; and
 - (c) which it is liable to pay by virtue of sub-paragraphs (8)(b) and (10)(b),

in accordance with the provisions of this paragraph, to the Scottish Ministers not later than the 19th day of the month following the month in which the earnings were paid.

- (17) Without prejudice to any other method of recovery, where in respect of contributions payable under regulation D1–
 - (a) a principal practitioner, assistant practitioner, locum practitioner or non-GP provider has failed to pay contributions; or
 - (b) an employing authority has failed to deduct such contributions,

in accordance with this paragraph, the Scottish Ministers may recover any sum that remains due in respect of those contributions by deduction from any payment by way of benefits to, or in respect of, the member entitled to them where—

- (a) the member agrees to such a deduction; and
- (b) the deduction is to the member's advantage.".

Amendment 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) in the definition of "employing authority", after paragraph (e) insert—
 - "(f) as regards a person who is subject to a direction made under section 7 of the Superannuation (Miscellaneous Provisions) Act 1967(b), and subject to such

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

⁽b) 1967 c.28.

modifications to these Regulations as the Scottish Ministers may in any particular case direct, any employer of such a person which the Scottish Ministers agree to treat as an employing authority for the purposes of these Regulations;".

- (3) In regulation 4(4)(b) omit "permanent".
- (4) After regulation 4A(4)(g) insert the following-
 - "(h) a successor, transmittee or assignee of an employing authority's business or functions; and
 - (i) the last employing authority of a person to whom regulation 3(1) applies.".
- (5) After regulation 18 insert-

"Requirement to provide evidence of entitlement

- **18A.** A person claiming to be entitled to benefits under these Regulations and that person's employing authority including any previous employing authority of his shall provide such—
 - (a) evidence of entitlement; and
 - (b) authority or permission as may be necessary for the release by third parties of information in their possession relating to that person or that entitlement,

as the Scottish Ministers may from time to time require for the purposes of these Regulations.".

- (6) For regulation 22 substitute-
 - "22.—(1) The Scottish Ministers shall determine any question concerning any person's rights or liabilities under these Regulations and their decision shall be final.
 - (2) Any dispute shall be resolved in accordance with the dispute resolution procedure issued from time to time by the Scottish Ministers in conformity with section 50 of the Pensions Act 1995.".

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

- **4.**—(1) The National Health Service Superannuation Scheme (Scotland) (Additional Voluntary Contributions) Regulations 1998(a) are amended as follows.
 - (2) For regulation 21 substitute-
 - "21.—(1) The Scottish Ministers shall determine any question concerning any person's rights or liabilities under these Regulations and their decision shall be final.
 - (2) Any dispute shall be resolved in accordance with the dispute resolution procedure issued from time to time by the Scottish Ministers in conformity with section 50 of the Pensions Act 1995.".

Amendment of the National Health Service (Compensation for Premature Retirement) (Scotland) Regulations 2003

- **5.**—(1) The National Health Service (Compensation for Premature Retirement) (Scotland) Regulations 2003(**b**) are amended as follows.
 - (2) For regulation 15 substitute-
 - "15.—(1) The Scottish Ministers shall determine any question concerning any person's rights or liabilities under these Regulations and their decision shall be final.

⁽a) S.I. 1998/1451, amended by S.I. 2001/3649, S.S.I. 2001/465, 2004/62, 2005/544 and 2006/307.

⁽b) S.S.I. 2003/344, amended by S.S.I. 2005/445, 512 and 544.

(2) Any dispute shall be resolved in accordance with the dispute resolution procedure issued from time to time by the Scottish Ministers in conformity with section 50 of the Pensions Act 1995.".

JOHN SWINNEY
A member of the Scottish Executive

St Andrew's House, Edinburgh 26th February 2008

We consent

 $\begin{tabular}{ll} $DAVE\ WATTS$\\ $STEVE\ McCABE$\\ Two\ of\ the\ Lord's\ Commissioners\ of\ Her\ Majesty's\ Treasury\\ \end{tabular}$

4th March 2008

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the National Health Service Superannuation Scheme (Scotland) Regulations 1995 ("the principal Regulations"), the National Health Service (Scotland) (Injury Benefits) Regulations 1998 ("the Injury Benefits Regulations"), the National Health Service Superannuation Scheme (Scotland) (Additional Voluntary Contributions) Regulations 1998 ("the AVC Regulations"), and the National Health Service (Compensation for Premature Retirement) (Scotland) Regulations 2003 ("the Compensation Regulations").

Regulation 1 provides for citation, commencement and effect.

Regulation 2(2) amends regulation A2 of the principal Regulations by amending the definition of "employing authority" to include those employers who are subject to a direction under section 7 of the Superannuation (Miscellaneous Provisions) Act 1967 and inserts a definition of "scheme actuary".

Regulation 2(3) amends regulation C4(4) of the principal Regulations in relation to part-time employment, to restrict the whole notional time pensionable pay to that which would have been paid in a single comparable whole-time employment.

Regulation 2(4) amends regulation D2 of the principal Regulations by replacing "Government Actuary" with "scheme actuary" and by inserting a new paragraph (9) so that where staff transfer, NHS bodies merge or change their structure, successor employers are able to be charged.

Regulation 2(5) amends regulations E5(2) and (4) and E8(7)(b) of the principal Regulations by substituting "scheme actuary" for "Government Actuary".

Regulations 2(6), (7) and (8) amend regulations F(1), G2(5) and H3(8) of the principal Regulations by extending death in service cover to those members whose NHS employment had ceased to be pensionable solely by virtue of having the maximum amount of reckonable service under the scheme. These amendments have retrospective effect to 1st April 1995.

Regulation 2(9) amends regulation J1 of the principal Regulations by substituting "scheme actuary" for "Government Actuary" in paragraph 3 and clarifying that any request for allocation of pension should be made at the date of claim or before the pension is put into payment.

Regulation 2(10) amends regulation M6(1) and (2) of the principal Regulations by substituting "scheme actuary" for "Government Actuary".

Regulation 2(11) inserts a new regulation N1A to allow for the relaxation of the 12 month limit on members transferring membership in from other UK NHS pension schemes.

Regulation 2(12) amends regulations N3A(2)(c) and N4(2) and (3) by substituting "scheme actuary" for "Government Actuary".

Regulation 2(13) amends regulation P1 of the principal Regulations to ensure that parental leave is treated in the same way as maternity, paternity and adoption leave and by inserting a new paragraph (5) with retrospective effect to 1st April 2007, to include "keep in touch" days as part of maternity leave.

Regulation 2(14) amends regulations Q1 of the principal Regulations to insert new paragraphs providing that members who are moderate earners and who have reduced service as a result of dissolution or annulment of marriage (or, after 5th December 2005, civil partnership) may re-build their service under regulation Q1 (right to buy additional service).

Regulation 2(15) amends regulation Q7(6) of the principal Regulations by substituting "scheme actuary" for "Government Actuary".

Regulation 2(16) amends regulation R1(3) of the principal Regulations clarifying that the regulations apply to non-GP Providers with the modifications set out in paragraphs 3 to 5, 10 and 23 of Schedule 1.

Regulation 2(17) amends regulation S4 of the principal Regulations providing for a lump sum to be payable on death in pensionable re-employment under this regulation.

Regulation 2(18) substitutes a new regulation T1 of the principal Regulations so that an applicant must provide the Scottish Ministers with permission to see information relating to that person or that person's entitlement where such information is held by a third party.

Regulation 2(19) amends regulation T7 (2) by substituting "scheme actuary" for Government Actuary".

Regulation 2(20) amends regulation T9(4) to change the definitions of "due date", "base rate" and expand the definition of "qualifying payment". This is in order to clarify when interest should be paid to scheme members and what the rate should be.

Regulation 2(21) substitutes a new regulation U2 of the principal Regulations to make clear that dispute procedures comply with those set out in the Pensions Act 1995.

Regulation 2(22) amends regulation U3 (3) and (4) by substituting "scheme actuary" for "Government Actuary".

Regulation 2(23) amends Schedule 1 of the principal Regulations to substitute a new paragraph 10. Paragraph 10 sets out how contributions from sources of earnings for practitioners under General Medical Services contracts are to be collected.

Regulation 3(2) amends regulation 2(1) of the Injury Benefits Regulations by amending the definition of "employing authority" to include those employers who are subject to a direction under section 7 of the Superannuation (Miscellaneous Provisions) Act 1967 for the purpose of the regulations.

Regulation 3(3) amends regulation 4(4)(b) of the Injury Benefits regulations to remove the requirement for the reduction in emoluments of an employment to be permanent for the purposes of regulation 4(4) (allowance on reduction in emoluments).

Regulation 3(4) makes a correction to regulation 4(4) and clarifies regulation 4A (recovery of costs) so that it is clear that benefits paid by the Scottish Ministers pursuant to the regulations may be recharged to the transferee or successor of a person's employing authority in the event of any NHS reorganisation.

Regulation 3(5) inserts a new regulation 18A in to the Injury Benefits Regulations providing that an applicant must provide the Scottish Ministers with permission to see information relating to that person or that person's entitlement where such information is held by a third party.

Regulation 3(6) amends regulation 22 of the Injury Benefits Regulations to make clear that dispute procedures comply with those set out in the Pensions Act 1995.

Regulation 4(2) amends regulation 21 of the AVC Regulations to make clear that dispute procedures comply with those set out in the Pensions Act 1995.

Regulation 5(2) amends regulation 15 of the Compensation Regulations to make clear that dispute procedures comply with those set out in the Pensions Act 1995.