

SCOTTISH STATUTORY INSTRUMENTS

**2011 No. 117**

**The National Health Service Superannuation  
Scheme (Scotland) Regulations 2011**

**PART D**

**CONTRIBUTIONS TO THE SCHEME**

**Contributions by members**

**D1.**—(1) Each member in pensionable employment must contribute to this Section of the scheme in accordance with the following paragraphs of this regulation.

[<sup>F1</sup>(2) Where paragraph (6) applies, a member's [<sup>F2</sup>contribution rate—

- (a) for the scheme year 2015-16 is the percentage specified in column 2 of table 1 in respect of the corresponding pensionable pay band specified in column 1 of that table into which the member's pensionable pay falls;
- (b) for the scheme year 2016-17 is the percentage specified in column 2 of table 2] in respect of the corresponding pensionable pay band specified in column 1 of that table into which the member's pensionable pay falls[<sup>F3</sup>;
- (c) for the scheme year 2017-18 is the percentage specified in column 2 of table 3 in respect of the corresponding pensionable pay band specified in column 1 of that table into which the member's pensionable pay falls][<sup>F4</sup>;
- (d) for the scheme year 2018-19 is the percentage specified in column 2 of table 4 in respect of the corresponding pensionable pay band specified in column 1 of that table into which the member's pensionable pay falls][<sup>F5</sup>;
- (e) for the scheme year 2019-20 is the percentage specified in column 2 of table 5 in respect of the corresponding pensionable pay band specified in column 1 of that table into which the member's pensionable pay falls][<sup>F6</sup>;
- (f) for the scheme year 2020-21 is the percentage specified in column 2 of table 6 in respect of the corresponding pensionable pay band specified in column 1 of that table into which the member's pensionable pay falls].
- [<sup>F7</sup>(g) for the scheme year 2021-22 is the percentage specified in column 2 of table 7 in respect of the corresponding pensionable pay band specified in column 1 of that table into which the member's pensionable pay falls.]

[<sup>F8</sup>[<sup>F9</sup>Table 1]

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable pay band</i>	<i>Contribution percentage rate</i>
Up to £15,828	5.2%

**Changes to legislation:** There are currently no known outstanding effects for the The National Health Service Superannuation Scheme (Scotland) Regulations 2011, PART D. (See end of Document for details)

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable pay band</i>	<i>Contribution percentage rate</i>
£15,829 - £21,601	5.8%
£21,602 - £27,089	7.3%
£27,090 - £49,967	9.5%
£49,968 - £71,337	12.7%
£71,338 - £111,376	13.7%
£111,377 to any higher amount	14.7%]

[<sup>F10</sup>Table 2

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable pay band</i>	<i>Contribution percentage rate</i>
Up to £16,128	5.2%
£16,129 - £21,817	5.8%
£21,818 - £27,360	7.3%
£27,361 - £50,466	9.5%
£50,467 - £72,050	12.7%
£72,051 - £112,490	13.7%
£112,491 to any higher amount	14.7%]

[<sup>F11</sup>Table 3

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable pay band</i>	<i>Contribution percentage rate</i>
Up to £16,528	5.2%
£16,529 - £22,217	5.8%
£22,218 - £27,634	7.3%
£27,635 - £50,971	9.5%
£50,972 - £72,770	12.7%
£72,771 - £113,625	13.7%
£113,626 to any higher amount	14.7%]

[<sup>F12</sup>Table 4

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable pay band</i>	<i>Contribution percentage rate</i>
Up to £16,928	5.2%
£16,929 to £22,439	5.8%
£22,440 to £27,910	7.3%
£27,911 to £51,481	9.5%
£51,482 to £73,498	12.7%
£73,499 to £114,760	13.7%
£114,761 to any higher amount	14.7%]

[<sup>F13</sup>Table 5

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable pay band</i>	<i>Contribution percentage rate</i>
Up to £17,864	5.2%
£17,865 to £23,112	5.8%
£23,113 to £28,747	7.3%
£28,748 to £53,025	9.5%
£53,026 to £75,703	12.7%
£75,704 to £116,360	13.7%
£116,361 to any higher amount	14.7%]

[<sup>F14</sup>Table 6

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable pay band</i>	<i>Contribution percentage rate</i>
Up to £18,936	5.2%
£18,937 - £23,228	5.8%
£23,229 - £28,891	7.3%
£28,892 - £56,266	9.5%
£56,267 - £79,801	12.7%
£79,802 - £117,960	13.7%
£117,961 to any higher amount	14.7%]

[<sup>F15</sup>Table 7

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable pay band</i>	<i>Contribution percentage rate</i>
Up to £20,605	5.2%
£20,606 - £24,972	5.8%
£24,973 - £31,648	7.3%
£31,649 - £64,094	9.5%
£64,095 - £89,731	12.7%
£89,732 - £119,560	13.7%
£119,561 to any higher amount	14.7%]

[<sup>F16</sup>(2A) Where paragraph (20), (21) or (25) applies, a member’s contribution rate for the scheme year [<sup>F17</sup>2021-22] is the percentage specified in column 2 of [<sup>F18</sup>table 7] in paragraph (2) in respect of the corresponding pensionable pay band specified in column 1 of that table into which the member’s pensionable pay falls.]]

(3) The Scottish Ministers will, with the consent of the Treasury, determine the pensionable pay bands and contribution percentage rates specified in [<sup>F19</sup>the tables set out in this regulation] in respect of each scheme year.

[<sup>F20</sup>(4) Before determining those pensionable pay bands or contribution percentage rates under paragraph (3), the Scottish Ministers must consider the advice of the scheme actuary.]

(5) For the purposes of this regulation—

- (a) “previous scheme year” means the scheme year immediately preceding the scheme year in respect of which contributions are payable in accordance with this regulation (“the current scheme year”); and
- (b) if a member holds two or more pensionable employments at the same time—
  - (i) the calculations or determinations referred to in paragraphs (8) to (25) shall apply to each such employment separately; and
  - (ii) each such employment shall be treated separately for the purpose of paying contributions.

<sup>F21</sup>(c) .....

(6) Subject to paragraphs (20) and (21), for the purposes of determining the relevant annual contribution percentage rate for the current scheme year paragraphs (7) to (19) apply to a member who is in pensionable employment with the same employing authority on both the last day of the previous scheme year and the first day of the current scheme year.

(7) For the purposes of paragraphs (8) to (19)—

- (a) a member shall be regarded as being in pensionable employment throughout the previous scheme year regardless of any period in that year during which the member continued to be employed by the same employer but did not make contributions to this Section of the scheme;
- (b) for the purposes of calculating the member's pensionable pay—
  - (i) contributions for any period referred to in sub-paragraph (a) shall be deemed to have been paid; and

- (ii) any additional pensionable pay that the member is treated as having received during an absence from work in accordance with regulation P1 (maternity, paternity and adoption absence) or P2 (absence because of illness or injury) shall be included; and
- (c) the amount of pensionable pay determined in accordance with those paragraphs shall be rounded down to the nearest whole pound.

(8) If a member—

- (a) was in pensionable employment with an employing authority on a whole-time basis throughout the previous scheme year;
- (b) paid contributions in respect of that employment at the same percentage rate throughout that previous scheme year; and
- (c) is employed by that authority on the first day of the current scheme year,

the member must pay contributions during the current scheme year at the rate specified in column 2 of [<sup>F22</sup>[<sup>F23</sup>the applicable table] in paragraph (2)] in respect of the amount of pensionable pay referred to in column 1 of that table which corresponds to the member's pensionable pay received during the previous scheme year.

(9) If a member—

- (a) was in pensionable employment with an employing authority on a part-time basis throughout the previous scheme year;
- (b) paid contributions in respect of that employment at the same percentage rate throughout that previous scheme year; and
- (c) is employed by that authority on the first day of the current scheme year,

the member must pay contributions during the current scheme year at the rate specified in column 2 of [<sup>F22</sup>[<sup>F23</sup>the applicable table] in paragraph (2)] in respect of the amount of pensionable pay referred to in column 1 of that table which corresponds to the amount of the member's pensionable pay determined by reference to the amount the Scottish Ministers determine would have been paid in respect of a single comparable whole-time employment during the previous scheme year.

(10) If a member—

- (a) was in pensionable employment with an employing authority on a combination of a whole-time and part-time basis throughout the previous scheme year;
- (b) paid contributions in respect of that employment at the same percentage rate throughout that previous scheme year; and
- (c) is employed by that authority on the first day of the current scheme year,

the member must pay contributions during the current scheme year at the rate specified in column 2 of [<sup>F22</sup>[<sup>F23</sup>the applicable table] in paragraph (2)] in respect of the amount of pensionable pay referred to in column 1 of that table which corresponds to the aggregate of—

- (i) the member's pensionable pay received during the previous scheme year in respect of the member's whole-time employment; and
- (ii) the amount the Scottish Ministers determine would have been paid in respect of a single comparable whole-time employment for that period in respect of the member's part-time employment.

(11) If a member—

- (a) was in pensionable employment with an employing authority on a whole-time basis throughout the previous scheme year;
- (b) did not pay contributions in respect of that employment at the same percentage rate throughout that previous scheme year; and

(c) is employed by that authority on the first day of the current scheme year, the member must pay contributions during the current scheme year at the rate specified in column 2 of [F22[F23the applicable table] in paragraph (2)] in respect of the amount of pensionable pay referred to in column 1 of that table which corresponds to the member's pensionable pay determined by the formula—

$$\frac{RPP}{NDPE} \times 365$$

where—

RPP is the pensionable pay received in respect of that employment for the period commencing on the date the member's contribution rate last changed in that previous scheme year and ending on the last day of that previous scheme year; and

NDPE is the number of days of pensionable employment with that employer commencing on the date the member's contribution rate last changed in that previous scheme year and ending on the last day of that previous scheme year.

(12) If a member—

(a) was in pensionable employment with an employing authority on a part-time basis throughout the previous scheme year;

(b) did not pay contributions in respect of that employment at the same percentage rate throughout that previous scheme year; and

(c) is employed by that authority on the first day of the current scheme year,

the member must pay contributions during the current scheme year at the rate specified in column 2 of [F22[F23the applicable table] in paragraph (2)] in respect of the amount of pensionable pay referred to in column 1 of that table which corresponds to the member's pensionable pay determined by the formula—

$$\frac{CWTE}{NDPE} \times 365$$

where—

CWTE is the amount the Scottish Ministers determine would have been paid in respect of a single comparable whole-time employment in respect of the member's part-time employment with that employer for the period commencing on the date the member's contribution rate last changed in that previous scheme year and ending on the last day of that previous scheme year; and

NDPE is the number of days of pensionable employment with that employer commencing on the date the member's contribution rate last changed in that previous scheme year and ending on the last day of that previous scheme year.

(13) If a member—

(a) was in pensionable employment with an employing authority on a combination of a whole-time and part-time basis throughout the previous scheme year;

(b) did not pay contributions in respect of that employment at the same percentage rate throughout that previous scheme year; and

(c) is employed by that authority on the first day of the current scheme year,

the member must pay contributions during the current scheme year at the rate specified in column 2 of [F22[F23the applicable table] in paragraph (2)] in respect of the amount of pensionable pay referred to in column 1 of that table which corresponds to the member's pensionable pay determined by the formula—

$$\frac{(RPP + CWTE)}{NDPE} \times 365$$

where—

RPP is the pensionable pay received for the whole-time employment with that employer for the period commencing on the date the member's contribution rate last changed in that previous scheme year and ending on the last day of that previous scheme year;

CWTE is the amount the Scottish Ministers determine would have been paid in respect of a single comparable whole-time employment in respect of the member's part-time employment with that employer for the period commencing on the date the member's contribution rate last changed in that previous scheme year and ending on the last day of that previous scheme year; and

NDPE is the number of days of pensionable employment with that employer for the period commencing on the date the member's contribution rate last changed in that previous scheme year and ending on the last day of that previous scheme year.

(14) If a member—

- (a) commenced pensionable employment with an employing authority on a whole-time basis during the previous scheme year;
- (b) paid contributions in respect of that employment at the same percentage rate from the date that employment commenced to the last day of the previous scheme year; and
- (c) is employed by that authority on the first day of the current scheme year,

the member must pay contributions during the current scheme year at the rate specified in column 2 of [F22[F23the applicable table] in paragraph (2)] in respect of the amount of pensionable pay referred to in column 1 of that table which corresponds to the amount of the member's pensionable pay determined by the formula—

$$\frac{RPP}{NDPE} \times 365$$

where—

RPP is the pensionable pay received in respect of that employment during the previous scheme year; and

NDPE is the number of days of pensionable employment with that employer during the previous scheme year.

(15) If a member—

- (a) commenced pensionable employment with an employing authority on a part-time basis during the previous scheme year;
- (b) paid contributions in respect of that employment at the same percentage rate from the date that employment commenced to the last day of the previous scheme year; and
- (c) is employed by that authority on the first day of the current scheme year,

the member must pay contributions during the current scheme year at the rate specified in column 2 of [F22[F23the applicable table] in paragraph (2)] in respect of the amount of pensionable pay referred to in column 1 of that table which corresponds to the amount of the member's pensionable pay determined by the formula—

$$\frac{CWTE}{NDPE} \times 365$$

where—

CWTE is the amount the Scottish Ministers determine would have been paid for that employment during the previous scheme year in respect of a single comparable whole-time employment; and

NDPE is the number of days of pensionable employment with that employer during the previous scheme year.

(16) If a member—

- (a) commenced pensionable employment with an employing authority during the previous scheme year and has since been employed on both a whole-time and part-time basis;
- (b) paid contributions in respect of that employment at the same percentage rate from the date that employment commenced to the last day of the previous scheme year; and
- (c) is employed by that authority on the first day of the current scheme year,

the member must pay contributions during the current scheme year at the rate specified in column 2 of [F22[F23the applicable table] in paragraph (2)] in respect of the amount of pensionable pay referred to in column 1 of that table which corresponds to the amount of the member's pensionable pay determined by the formula—

$$\frac{(RPP + CWTE)}{NDPE} \times 365$$

where—

RPP is the pensionable pay received for the whole-time employment with that employer during the previous scheme year;

CWTE is the amount the Scottish Ministers determine would have been paid in respect of a single comparable whole-time employment in respect of the member's part-time employment with that employer during the previous scheme year; and

NDPE is the number of days of pensionable employment with that employer during the previous scheme year.

(17) If a member—

- (a) commenced pensionable employment with an employing authority on a whole-time basis during the previous scheme year;
- (b) did not pay contributions in respect of that employment at the same percentage rate from the date that employment commenced to the last day of the previous scheme year; and
- (c) is employed by that authority on the first day of the current scheme year;

the member must pay contributions during the current scheme year at the rate specified in column 2 of [F22[F23the applicable table] in paragraph (2)] in respect of the amount of pensionable pay referred



to in column 1 of that table which corresponds to the amount of the member's pensionable pay determined by the formula—

$$\frac{RPP}{NDPE} x 365$$

where—

RPP is the pensionable pay received in respect of that employment for the period commencing on the date the member's contribution rate last changed in that previous scheme year and ending on the last day of that previous scheme year; and

NDPE is the number of days of pensionable employment with that authority commencing on the date the member's contribution rate last changed in that previous scheme year and ending on the last day of that previous scheme year.

(18) If a member—

- (a) commences pensionable employment with an employing authority on a part-time basis during the previous scheme year;
- (b) did not pay contributions in respect of that employment at the same percentage rate from the date that employment commenced to the last day of the previous scheme year; and
- (c) is employed by that authority on the first day of the current scheme year,

the member must pay contributions during the current scheme year at the rate specified in column 2 of [<sup>F22</sup>[<sup>F23</sup>the applicable table] in paragraph (2)] in respect of the amount of pensionable pay referred to in column 1 of that table which corresponds to the amount of the member's pensionable pay determined by the formula—

$$\frac{CWTE}{NDPE} x 365$$

where—

CWTE is the amount the Scottish Ministers determine would have been paid in respect of a single comparable whole-time employment in respect of the member's part-time employment with that employer for the period commencing on the date the member's contribution rate last changed in that previous scheme year and ending on the last day of that previous scheme year; and

NDPE is the number of days of pensionable employment with that employer commencing on the date the member's contribution rate last changed in that previous scheme year and ending on the last day of that previous scheme year.

(19) If a member—

- (a) commenced pensionable employment with an employing authority during the previous scheme year and has since been employed on both a whole-time and part-time basis with that employing authority;
- (b) did not pay contributions in respect of that employment at the same percentage rate from the date that employment commenced to the last day of the previous scheme year; and
- (c) is employed by that authority on the first day of the current scheme year,

the member must pay contributions during the current scheme year at the rate specified in column 2 of [<sup>F22</sup>[<sup>F23</sup>the applicable table] in paragraph (2)] in respect of the amount of pensionable pay referred

to in column 1 of that table which corresponds to the member's pensionable pay determined by the formula—

$$\frac{(RPP + CWTE)}{NDPE} \times 365$$

where—

RPP is the pensionable pay received for the whole-time employment with that employer for the period commencing on the date the member's contribution rate last changed in that previous scheme year and ending on the last day of that previous scheme year;

CWTE is the amount the Scottish Ministers determine would have been paid in respect of a single comparable whole-time employment in respect of the member's part-time employment with that employer for the period commencing on the date the member's contribution rate last changed in that previous scheme year and ending on the last day of that previous scheme year; and

NDPE is the number of days of pensionable employment with that employer for the period commencing on the date the member's contribution rate last changed in that previous scheme year and ending on the last day of that previous scheme year.

(20) If, at any time during the current scheme year, a member commences a new employment, the member must pay contributions in respect of that employment at the rate specified in column 2 of [<sup>F24</sup>[<sup>F25</sup>table 7] in paragraph (2)] in respect of the amount of pensionable pay referred to in column 1 of that table which corresponds to the member's pensionable pay determined in accordance with paragraph (24).

(21) Subject to paragraph (22), if at any time during the current scheme year, a change is made to a member's annual rate of pensionable pay or pensionable allowances in respect of an existing employment the member shall pay contributions—

- (a) from the first day of the pay period in which the change is made at the rate specified in column 2 of [<sup>F26</sup>[<sup>F27</sup>table 7] in paragraph (2)] in respect of the amount of pensionable pay referred to in column 1 of that table which corresponds to the member's pensionable pay determined in accordance with paragraph (24); and
- (b) as if the member's employment had commenced on that date.

(22) Paragraph (21) does not apply to a change made to a member's annual rate of pensionable allowances in respect of an existing employment that is determined by that member's employer to have been made in respect of—

- (a) unplanned changes to that member's duties; or
- (b) changes to that member's duties that are unlikely to persist for at least 12 months.

(23) If the change to a member's pensionable pay referred to in paragraph (21) is made in respect of an existing part-time employment, that paragraph shall not apply unless there is a corresponding change to the amount of pensionable pay that would be paid to that member in respect of a whole-time comparable employment.

(24) Where paragraphs (20) or (21) apply the Scottish Ministers must determine the member's pensionable pay—

- (a) by applying the formula—

$$\frac{EPP}{NDPE} \times 365$$

where—

EPP is the estimated pensionable pay that the member's employing authority estimates will be payable to the member in respect of that employment during the current scheme year; and

NDPE is the number of days of pensionable employment from the date employment commences to the end of the current scheme year; and

- (b) if the further employment is part-time employment, by determining how much would be paid in respect of a whole-time comparable employment,

with the amount determined under sub-paragraph (a) being the member's pensionable pay for the purposes of this paragraph if the further employment is whole-time employment and the amount determined under sub-paragraph (b) being the member's pensionable pay for the purposes of this paragraph if the further employment is part-time employment.

(25) If none of paragraphs (8) to (21) apply—

- (a) the Scottish Ministers must determine the amount of the member's pensionable pay, and in doing so shall, in addition to the matters referred to in paragraph (4), have regard to the pensionable pay attributable to pensionable employment comparable to the member's employment, prevailing pay scales and prevailing rates of pensionable allowances; and
- (b) the member must pay contributions at the rate specified in column 2 of [<sup>F28</sup>[<sup>F29</sup>table 7] in paragraph (2)] in respect of the amount of pensionable pay referred to in column 1 of that table which corresponds to the member's pensionable pay determined in accordance with sub-paragraph (a).

(26) If the member is a special class officer, contributions must be paid until the member reaches age 65, or completes 45 years' pensionable service and reaches age 60.

(27) If the member is not a special class officer, contributions must be paid until the member reaches age 75, or completes 45 years' pensionable service.

(28) The employing authority must deduct each member's contributions from the member's earnings and shall recover any contributions not so deducted and pay them to the Scottish Ministers not later than the 19th day of the month following the month in which the earnings were paid.

(29) Without prejudice to any other method of recovery, where an employing authority has failed to deduct contributions in accordance with paragraph (28), 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 [<sup>F30</sup>entitled to them where the Scottish Ministers have notified the member of an intention to do so].

#### Textual Amendments

- F1** Reg. D1(2)(2A) substituted for reg. D1(2) (with effect in accordance with reg. 1(2) of the amending S.S.I.) by [The National Health Service \(Superannuation Scheme and Pension Scheme\) \(Scotland\) Amendment \(No. 2\) Regulations 2013 \(S.S.I. 2013/168\)](#), regs. 1(2), **3(a)**
- F2** Words in reg. D1(2) substituted (with effect in accordance with reg. 1(2)(e) of the amending S.S.I.) by [The National Health Service Superannuation Scheme \(Miscellaneous Amendments\) \(Scotland\) Regulations 2016 \(S.S.I. 2016/98\)](#), regs. 1(1), **3(a)(i)**

- F3** Reg. D1(2)(c) inserted (with effect in accordance with reg. 1(2)(e) of the amending S.S.I.) by The National Health Service Superannuation Scheme (Miscellaneous Amendments) (Scotland) Regulations 2017 (S.S.I. 2017/27), regs. 1(1), **5(a)(i)** (with reg. 53)
- F4** Reg. D1(2)(d) inserted (31.1.2018) by The National Health Service Superannuation Scheme (Scotland) (Miscellaneous Amendments) (No. 2) Regulations 2017 (S.S.I. 2017/434), regs. 1(1), **3(a)(i)** (with reg. 19)
- F5** Reg. D1(2)(e) inserted (1.4.2019) by The National Health Service Superannuation and Pension Schemes (Scotland) (Miscellaneous Amendments) Regulations 2019 (S.S.I. 2019/46), regs. 1, **3(a)(i)**
- F6** Reg. D1(2)(f) inserted (1.4.2020) by The National Health Service Superannuation and Pension Schemes (Miscellaneous Amendments) (Scotland) Regulations 2020 (S.S.I. 2020/30), regs. 1(2), **3(a)(i)**
- F7** Reg. D1(2)(g) inserted (1.4.2021) by The National Health Service Superannuation and Pension Schemes (Miscellaneous Amendments) (Scotland) Regulations 2021 (S.S.I. 2021/102), regs. 1(2), **4(a)(i)**
- F8** Reg. D1(2) Table substituted (1.4.2015) by The National Health Service Superannuation Scheme (Miscellaneous Amendments) (Scotland) Regulations 2015 (S.S.I. 2015/96), regs. 1(2), **6(b)**
- F9** Words in reg. D1(2) substituted (with effect in accordance with reg. 1(2)(e) of the amending S.S.I.) by The National Health Service Superannuation Scheme (Miscellaneous Amendments) (Scotland) Regulations 2016 (S.S.I. 2016/98), regs. 1(1), **3(a)(ii)**
- F10** Reg. D1(2) Table 2 inserted (with effect in accordance with reg. 1(2)(e) of the amending S.S.I.) by The National Health Service Superannuation Scheme (Miscellaneous Amendments) (Scotland) Regulations 2016 (S.S.I. 2016/98), regs. 1(1), **3(a)(iii)**
- F11** Reg. D1(2) Table 3 inserted (with effect in accordance with reg. 1(2)(e) of the amending S.S.I.) by The National Health Service Superannuation Scheme (Miscellaneous Amendments) (Scotland) Regulations 2017 (S.S.I. 2017/27), regs. 1(1), **5(a)(ii)** (with reg. 53)
- F12** Reg. D1(2) Table 4 inserted (31.1.2018) by The National Health Service Superannuation Scheme (Scotland) (Miscellaneous Amendments) (No. 2) Regulations 2017 (S.S.I. 2017/434), regs. 1(1), **3(a)(ii)** (with reg. 19)
- F13** Reg. D1(2) Table 5 inserted (1.4.2019) by The National Health Service Superannuation and Pension Schemes (Scotland) (Miscellaneous Amendments) Regulations 2019 (S.S.I. 2019/46), regs. 1, **3(a)(ii)**
- F14** Reg. D1(2) Table 6 inserted (1.4.2020) by The National Health Service Superannuation and Pension Schemes (Miscellaneous Amendments) (Scotland) Regulations 2020 (S.S.I. 2020/30), regs. 1(2), **3(a)(ii)**
- F15** Reg. D1(2) Table 7 inserted (1.4.2021) by The National Health Service Superannuation and Pension Schemes (Miscellaneous Amendments) (Scotland) Regulations 2021 (S.S.I. 2021/102), regs. 1(2), **4(a)(ii)**
- F16** Reg. D1(2A) substituted (31.1.2018) by The National Health Service Superannuation Scheme (Scotland) (Miscellaneous Amendments) (No. 2) Regulations 2017 (S.S.I. 2017/434), regs. 1(1), **3(b)** (with reg. 19)
- F17** Word in reg. D1(2A) substituted (1.4.2021) by The National Health Service Superannuation and Pension Schemes (Miscellaneous Amendments) (Scotland) Regulations 2021 (S.S.I. 2021/102), regs. 1(2), **4(b)(i)**
- F18** Words in reg. D1(2A) substituted (1.4.2021) by The National Health Service Superannuation and Pension Schemes (Miscellaneous Amendments) (Scotland) Regulations 2021 (S.S.I. 2021/102), regs. 1(2), **4(b)(ii)**
- F19** Words in reg. D1(3) substituted (with effect in accordance with reg. 1(2) of the amending S.S.I.) by The National Health Service (Superannuation Scheme and Pension Scheme) (Scotland) Amendment (No. 2) Regulations 2013 (S.S.I. 2013/168), regs. 1(2), **3(b)**
- F20** Reg. D1(4) substituted (with effect in accordance with reg. 1(8) of the amending S.S.I.) by The National Health Service Superannuation Scheme etc. (Miscellaneous Amendments) (Scotland) Regulations 2013 (S.S.I. 2013/109), regs. 1(2), **9** (with reg. 71)
- F21** Reg. D1(5)(c) omitted (1.4.2012) by virtue of The National Health Service (Superannuation Scheme and Pension Scheme) (Scotland) Amendment Regulations 2012 (S.S.I. 2012/69), regs. 1(2), **3(c)**

- F22** Words in reg. D1(8)-(21) substituted (1.4.2012) by [The National Health Service \(Superannuation Scheme and Pension Scheme\) \(Scotland\) Amendment Regulations 2012 \(S.S.I. 2012/69\)](#), regs. 1(2), **3(d)**
- F23** Words in reg. D1(8)-(19) substituted (with effect in accordance with reg. 1(2)(e) of the amending S.S.I.) by [The National Health Service Superannuation Scheme \(Miscellaneous Amendments\) \(Scotland\) Regulations 2016 \(S.S.I. 2016/98\)](#), regs. 1(1), **3(c)**
- F24** Words in reg. D1(20) substituted (with effect in accordance with reg. 1(2)(e) of the amending S.S.I.) by [The National Health Service Superannuation Scheme \(Miscellaneous Amendments\) \(Scotland\) Regulations 2016 \(S.S.I. 2016/98\)](#), regs. 1(1), **3(d)**
- F25** Words in reg. D1(20) substituted (1.4.2021) by [The National Health Service Superannuation and Pension Schemes \(Miscellaneous Amendments\) \(Scotland\) Regulations 2021 \(S.S.I. 2021/102\)](#), regs. 1(2), **4(c)**
- F26** Words in reg. D1(21)(a) substituted (with effect in accordance with reg. 1(2)(e) of the amending S.S.I.) by [The National Health Service Superannuation Scheme \(Miscellaneous Amendments\) \(Scotland\) Regulations 2016 \(S.S.I. 2016/98\)](#), regs. 1(1), **3(d)**
- F27** Words in reg. D1(21)(a) substituted (1.4.2021) by [The National Health Service Superannuation and Pension Schemes \(Miscellaneous Amendments\) \(Scotland\) Regulations 2021 \(S.S.I. 2021/102\)](#), regs. 1(2), **4(c)**
- F28** Words in reg. D1(25)(b) substituted (with effect in accordance with reg. 1(2)(e) of the amending S.S.I.) by [The National Health Service Superannuation Scheme \(Miscellaneous Amendments\) \(Scotland\) Regulations 2016 \(S.S.I. 2016/98\)](#), regs. 1(1), **3(d)**
- F29** Words in reg. D1(25)(b) substituted (1.4.2021) by [The National Health Service Superannuation and Pension Schemes \(Miscellaneous Amendments\) \(Scotland\) Regulations 2021 \(S.S.I. 2021/102\)](#), regs. 1(2), **4(c)**
- F30** Words in reg. D1(29) substituted (1.4.2014) by [The National Health Service \(Superannuation Scheme\) \(Scotland\) Amendment Regulations 2014 \(S.S.I. 2014/43\)](#), regs. 1(2), **3(c)**

## **Contributions and other payments by employing authorities**

**D2.**—(1) Each employing authority must contribute to the scheme, in respect of the pensionable pay of each member in pensionable employment with the authority, at the rate determined by the Scottish Ministers and specified in paragraph (4) (“the employer's standard rate”).

(2) The employer's standard rate must include the cost of providing any increases in pensions which are payable by virtue of Part 1 of the Pensions (Increase) Act 1971 <sup>M1</sup>.

(3) In determining the employer's standard rate, the Scottish Ministers must [<sup>F31</sup>consider] the advice of the scheme actuary and obtain the Treasury's consent.

(4) The employer's standard rate is [<sup>F32</sup>20.9] per cent.

(5) Where, on leaving NHS employment, a pension becomes payable to a member under regulation E6 (early retirement pension (redundancy etc)) or regulation E7 (Redundancy etc new starters and post-transition) the employing authority must make additional payments to the Scottish Ministers in respect of—

- (a) the cost of providing the pension under regulations E6 [<sup>F33</sup>or E7] (including any amount of pension that is exchanged for a lump sum under regulation E17) <sup>F34</sup>... for the period between the member's leaving NHS employment and reaching age 60 or, in the case of a member who is a special class officer in respect of whom regulation R2 (nurses, physiotherapists, midwives and health visitors) or regulation R3 (mental health officers) applies, the age of 55;
- (b) the cost of providing, under regulation R6 (members entitled to fees for domiciliary consultations), any benefit that supplements the pension referred to in sub-paragraph (a) above for the period referred to in that sub-paragraph;

- (c) the cost of providing compensation under regulations 4(1) (payment of compensation), 8(1) (compensation payable to widow, widower, surviving civil partner or dependants) or 9 (compensation where lump sum on death becomes payable) of the National Health Service (Compensation for Premature Retirement) (Scotland) Regulations 2003 <sup>M2</sup>;
- (d) the cost of providing any increase under Part I of the Pensions (Increase) Act 1971 <sup>M3</sup> in the rate of the benefits referred to in sub-paragraphs (a) to (c) above but in the case of the benefits referred to in sub-paragraphs (a) and (b) above which has not been contributed pursuant to paragraph (1), only for the periods referred to in those sub-paragraphs; and
- (e) the additional cost attributable to the early payment of the lump sum under regulation E13, such cost being determined by the Scottish Ministers on the advice of the scheme actuary,

and where, on such a pension becoming payable, a pension also becomes payable to the member in respect of pensionable service with one or more other employing authorities, the employing authority in relation to whom the redundancy arose or by whom the consent to early retirement pension was given shall be responsible for making additional payments in accordance with this paragraph in respect of all such pensionable service.

[<sup>F35</sup>(5A) In paragraph (5)(a), the cost of providing the pension excludes any increase in the benefits payable to the member which are attributable to the purchase by the member of additional service or additional pension under Part Q of this Section of the scheme.]

(6) Any contributions that are payable under paragraph (1) shall be paid to the Scottish Ministers on the same day as the member's contributions under regulation D1(28).

(7) Any additional payments that are due to the Scottish Ministers under paragraph (5) [<sup>F36</sup>in respect of a pension payable under regulation E6 or under paragraph (5)(c) in respect of a pension payable under regulation E7] shall be made—

- (a) by way of additional payments which shall be paid before the end of the quarter following the quarter in which the benefits in question were provided; or
- (b) if the Scottish Ministers agree, by—
  - (i) a single payment of an amount determined by the Scottish Ministers, on the advice of the scheme actuary, made within one month of the date on which the pension under regulation E6 or E7 became payable; or
  - (ii) not more than 5 equal annual instalments each of an amount determined by the Scottish Ministers, on the advice of the scheme actuary, the first of which to be made within one month of the date on which the pension under regulation E6 [<sup>F37</sup>or E7] became payable and the others to be paid by 31st October in each of the following 4 financial years.

[<sup>F38</sup>(7A) Any additional payments that are due to the Scottish Ministers under paragraph (5)(a), (b), (d) and (e) in respect of a pension payable under regulation E7 shall be made in whichever of the following ways the employing authority chooses—

- (a) a single payment of an amount determined by the Scottish Ministers, on the advice of the scheme actuary, made within one month of the date on which the pension under regulation E7 became payable; or
- (b) not more than 5 equal annual instalments each of an amount determined by the Scottish Ministers, on the advice of the scheme actuary, the first of which to be made within one month of the date on which the pension under regulation E7 became payable and the others to be paid by 31st October in each of the following 4 financial years.

[<sup>F39</sup>This is subject to paragraph (7B).]

[<sup>F40</sup>(7B) Where the member leaves pensionable employment on or after 1st April 2013, any additional contributions that are due to the Scottish Ministers under paragraph (5)(a), in respect of a

pension payable under regulation E7, and paragraph (5)(b), (d) and (e) may only be paid by a single payment of an amount determined by the Scottish Ministers on the advice of the scheme actuary: that payment must be made within one month of the date on which the pension under regulation E7 became payable.]

(8) An employing authority making quarterly additional payments in accordance with paragraph (7)(a) may, if the Scottish Ministers agree, discharge that employing authority's liability under paragraph (5) by making—

- (a) a single payment of an amount determined by the Scottish Ministers, on the advice of the scheme actuary, made within one month of the date on which the Scottish Minister's consent is notified to the employing authority, or
- (b) not more than 5 equal annual instalments each of an amount determined by the Scottish Ministers, on the advice of the scheme actuary, the first of which to be made within one month of the date on which the Scottish Minister's consent is notified to the employing authority and the others to be paid by 31st October in each of the following 4 years.

(9) Where a pension is in payment under regulation 10(1)(a)(iii) of the 1980 Regulations, an employing authority may, if the Scottish Ministers agree, make payment in accordance with paragraph (8)(a) or (b) in respect of payments under paragraph (5)(c) above.

(10) Where an employing authority which is—

- (a) a GMS practice;
- (b) a section 17C agreement provider;
- (c) and HBPMS contractor; or
- (d) an OOH provider,

fails to pay or remit contributions in accordance with the provisions of this regulation, the Scottish Ministers may thereafter require that authority to have in force a guarantee, indemnity or bond in a form and amount, and provided by a person approved by the Scottish Ministers, which provides for payment to the Scottish Ministers of all future liabilities of the employing authority under these Regulations or under the National Health Service Superannuation Scheme (Scotland) (Additional Voluntary Contributions) Regulations 1998<sup>M4</sup> should that authority fail to meet them.

(11) 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.

#### Textual Amendments

- F31** Word in reg. D2(3) substituted (1.12.2011) by [The National Health Service Superannuation Scheme etc. \(Miscellaneous Amendments\) \(Scotland\) Regulations 2011 \(S.S.I. 2011/364\)](#), regs. 1(2), **5(a)**
- F32** Word in reg. D2(4) substituted (1.4.2019) by [The National Health Service Superannuation and Pension Schemes \(Scotland\) \(Miscellaneous Amendments\) Regulations 2019 \(S.S.I. 2019/46\)](#), regs. 1, **4**
- F33** Words in reg. D2(5)(a) inserted (with effect in accordance with reg. 1(7) of the amending S.S.I.) by [The National Health Service Superannuation Scheme etc. \(Miscellaneous Amendments\) \(Scotland\) Regulations 2011 \(S.S.I. 2011/364\)](#), regs. 1(2), **5(b)(i)**
- F34** Words in reg. D2(5)(a) omitted (with effect in accordance with reg. 1(7) of the amending S.S.I.) by virtue of [The National Health Service Superannuation Scheme etc. \(Miscellaneous Amendments\) \(Scotland\) Regulations 2011 \(S.S.I. 2011/364\)](#), regs. 1(2), **5(b)(ii)**
- F35** Reg. D2(5A) inserted (with effect in accordance with reg. 1(7) of the amending S.S.I.) by [The National Health Service Superannuation Scheme etc. \(Miscellaneous Amendments\) \(Scotland\) Regulations 2012 \(S.S.I. 2012/163\)](#), regs. 1(2), **3** (with reg. 30)

- F36** Words in reg. D2(7) inserted (with effect in accordance with reg. 1(9) of the amending S.S.I.) by [The National Health Service Superannuation Scheme etc. \(Miscellaneous Amendments\) \(Scotland\) Regulations 2011 \(S.S.I. 2011/364\)](#), regs. 1(2), **5(c)**
- F37** Words in reg. D2(7)(b)(ii) inserted (with effect in accordance with reg. 1(9) of the amending S.S.I.) by [The National Health Service Superannuation Scheme etc. \(Miscellaneous Amendments\) \(Scotland\) Regulations 2011 \(S.S.I. 2011/364\)](#), regs. 1(2), **5(d)**
- F38** Reg. D2(7A) inserted (with effect in accordance with reg. 1(9) of the amending S.S.I.) by [The National Health Service Superannuation Scheme etc. \(Miscellaneous Amendments\) \(Scotland\) Regulations 2011 \(S.S.I. 2011/364\)](#), regs. 1(2), **5(e)**
- F39** Words in reg. D2(7A) inserted (with effect in accordance with reg. 1(8) of the amending S.S.I.) by [The National Health Service Superannuation Scheme etc. \(Miscellaneous Amendments\) \(Scotland\) Regulations 2013 \(S.S.I. 2013/109\)](#), regs. 1(2), **10(a)** (with reg. 71)
- F40** Reg. D2(7B) inserted (with effect in accordance with reg. 1(8) of the amending S.S.I.) by [The National Health Service Superannuation Scheme etc. \(Miscellaneous Amendments\) \(Scotland\) Regulations 2013 \(S.S.I. 2013/109\)](#), regs. 1(2), **10(b)** (with reg. 71)

#### Marginal Citations

- M1** 1971 c.56 (“the 1971 Act”). Section 2 was replaced by section 59 of the [Social Security Pensions Act 1975 \(c.60\)](#) (“the 1975 Act”) but the 1975 Act provides that section 59 is to have effect as if contained in the 1971 Act.
- M2** S.S.I. 2003/344. Relevant amendments made by S.S.I. 2005/544 and 2008/225.
- M3** 1971 c.56.
- M4** S.I. 1998/1451, amended by S.I. 2001/3649, S.S.I. 2001/465, 2004/62, 2005/544, 2006/307, 2008/92 and 225 and 2010/22 and 369.

#### [<sup>F41</sup>F] Further contributions by employing authorities in respect of excessive pay increases

**D3.**—(1) This regulation applies where a member becomes entitled to a benefit in accordance with regulation E1, E3, E7, E9, E11 or E12 and the Scottish Ministers determine that the member’s final year’s pensionable pay determined under regulation C1(12) exceeds the allowable amount.

- (2) For the purposes of this regulation—
- (a) Year 1 is the year in which the member ceases to be in pensionable employment or dies, whichever occurs first;
  - (b) Year 2 is the year immediately preceding Year 1;
  - (c) Year 3 the year immediately preceding Year 2.
- (3) The allowable amount in respect of Year 1 is the lower of—
- (a) the member’s pensionable pay for Year 1, and
  - (b) the allowable amount for Year 2 increased by the lower of—
    - (i) the aggregate of 4.5% and the percentage increase in the consumer prices index over the preceding twelve months, and
    - (ii) the percentage increase in the member’s pensionable pay Year 1 compared with Year 2.
- (4) The allowable amount in respect of Year 2 is the lower of—
- (a) the member’s pensionable pay for Year 2, and
  - (b) the allowable amount for Year 3 increased by the lower of—
    - (i) the aggregate of 4.5% and the percentage increase in the consumer prices index over the preceding twelve months, and



(ii) the percentage increase in the member's pensionable pay Year 2 compared with Year 3.

(5) The allowable amount for Year 3 is the lower of—

- (a) the member's pensionable pay for Year 3, and
- (b) the member's pensionable pay for the year immediately preceding Year 3 increased by the aggregate of 4.5% and the percentage increase in the consumer prices index over the preceding twelve months.

(6) An excess employer contribution is determined as follows—

Step 1: find Amount A, which is the difference between the member's final year's pensionable pay and the allowable amount for that year

Step 2: calculate Amount B, which is the amount of the pension payable to the member as if the member's final year's pensionable pay consisted only of Amount A increased by an amount equal to any increases that would be due under the Pensions (Increase) Act 1971 on a pension of that amount

Step 3: calculate Amount C, which is the amount of the lump sum payable to the member as if the member's final year's pensionable pay consisted only of Amount A increased by an amount equal to any increases that would be due under the Pensions (Increase) Act 1971 on a lump sum of that amount

Step 4: multiply Amount B by the applicable factor to find Amount D

Step 5: in the case of a member who is entitled to a benefit under regulation L1, multiply Amount C by the applicable factor to find Amount E

Step 6: add together—

- (a) Amount D and Amount E, in the case of a member entitled to a benefit under regulation L1;
- (b) Amount C and Amount D, in all other cases,

to find the amount of the excess employer contribution.

(7) Where the member's final year's pensionable pay exceeds the allowable amount by reason only of it including an amount in respect of a national award recommended by the Scottish Advisory Committee on Distinction Awards ("the Committee"), the body responsible for the funding of that award must pay the excess employer contribution.

(8) Paragraphs (9) and (10) apply where Amount A found under Step 1 of paragraph (6) includes both—

- (a) an increased pay award from the member's employing authority, and
- (b) a national award recommended by the Committee.

(9) Where—

- (a) the inclusion of both of the awards referred to in paragraph (8) in the member's pensionable pay in Year 3, Year 2 or, as the case may be, Year 1 means that pay is the member's final year's pensionable pay in accordance with regulation C1(12), but
- (b) the exclusion of the award referred to in paragraph (8)(b) from the member's pensionable pay in the year identified in sub-paragraph (a) would result in a different one of those years being so identified,

the Scottish Ministers, after consulting the Scheme Actuary, are to determine the proportion of the excess employer contribution determined in accordance with paragraph (6) to be paid by the member's employing authority and the body responsible for the funding of awards recommended by the Committee: the determination of the excess employer contribution is to take account of the award referred to in paragraph (8)(b).

(10) Where the inclusion of both of the awards referred to in paragraph (8) in the member's pensionable pay in Year 3, Year 2 or, as the case may be, Year 1 means that pay is the member's final year's pensionable pay in accordance with regulation C1(12), and the exclusion of the award referred to in paragraph (8)(b) would not result in a different one of those years being so identified, the amount of the excess employer contribution determined in accordance with paragraph (6) (and taking account of the amount referred to in paragraph (8)(b)) payable by the member's employing authority and the body responsible for the funding of awards recommended by the Committee is to be determined in accordance with paragraph (11).

(11) The amount of the excess employer contribution payable by the member's employing authority and the body responsible for the funding of awards recommended by the Committee is to be determined as follows—

Step 1: find Amount A in accordance with Step 1 of paragraph (6)

Step 2: find Amount F, which is the difference between—

- (a) the member's pensionable pay for the member's last year of pensionable employment as if that, and the member's pensionable pay in previous years, did not include the award referred to in paragraph (8)(b), and
- (b) the allowable amount for that year as if the member's pensionable pay for previous years had not included the award referred to in paragraph (8)(b)

Step 3: divide Amount F by Amount A and express the result as a percentage: that is the percentage of the excess employer contribution payable by the member's employing authority

Step 4: subtract the percentage found under Step 3 from 100% to find the percentage of the excess employer contribution payable by the body responsible for the funding of awards recommended by the Committee.

(12) The amount of an excess employer contribution must be paid to the Scottish Ministers within 1 month of them notifying the payer of its liability for that amount, but the Scottish Ministers may exceptionally specify that they are to be paid within some other period.

(13) Where a payer fails to pay all, or any part, of the excess employer contribution it is liable to pay, the Scottish Ministers are to give that payer a written notice ("a late payment notice") specifying all of the following—

- (a) the amount of the excess employer contribution that is unpaid;
- (b) the amount of any interest due on the amount referred to in sub-paragraph (a);
- (c) the amount of the administration charge arising from the late payment of the excess employer contribution;
- (d) that the amounts in sub-paragraphs (a) to (c) are to be received by the Scottish Ministers within 1 month of the date of the notice.

(14) Where a payer fails to comply with a late payment notice, the Scottish Ministers may issue a further late payment notice amended to take account of that failure.

(15) Where a member has pensionable employment with more than one employing authority during the years referred to in paragraph (2), this regulation applies to each such employment separately.

(16) In the case of a member in part-time employment, this regulation is subject to regulation C4.

(17) For the purposes of this regulation, an increase in pensionable pay during Year 3, Year 2 or, as the case may be, Year 1 is to be ignored where it arises solely as a result of the member taking up a new employment with a new employer, provided that the Scottish Ministers are satisfied that the employer in question is a new employer.

(18) If the Scottish Ministers are not satisfied that the employer in question is a new employer, that employer is to be treated as an employing authority liable for an excess employer contribution in accordance with this regulation.

(19) An increase in a member's pensionable pay due to the acceptance of a transfer payment in the circumstances described in regulation C1(11) is to be ignored for the purposes of this regulation.

[  
<sup>F42</sup>(19A) For the purposes of this regulation, an increase in a member's pensionable pay solely due to an increase in the national minimum wage is to be ignored.]

[  
<sup>F43</sup>(19B) An increase in a member's pensionable pay pursuant to the "Framework agreement on the reform of Agenda for Change" adopted on 17 August 2018 is to be ignored for the purposes of this regulation.]

(20) In any particular case the Scottish Ministers may direct that, for the purposes of this regulation, "employing authority" includes one or more of a successor, transmittee or assignee of an employing authority's business or functions.

(21) For the purposes of this regulation—

- (a) a "payer" is the person who is liable to pay all or part of an excess employer contribution to the Scottish Ministers in accordance with this regulation;
- (b) the pensionable pay to be taken into account by the Scottish Ministers for a year or part of a year referred to in paragraph (2) will be derived from the pensionable pay for that period recorded in scheme year pension records provided to the Scottish Ministers in accordance with paragraph (5) of regulation U3;
- (c) where the member is in pensionable employment for less than 12 months, pensionable pay for that year means—
- (d) no account is to be taken of increases in pensionable pay prior to 1st April 2014 or more than 1095 days prior to the member's last day of pensionable employment;
- (e) the applicable factor is to be determined from time to time by the Scottish Ministers, having considered the advice of the Scheme Actuary and having obtained the Treasury's consent;
- (f) if the percentage increase in the consumer prices index referred to in paragraphs (3), (4) and (5) is less than zero, it will be regarded as a percentage increase of 0% for the purposes of this regulation;
- (g) a benefit referred to in paragraph (1) means—
  - (i) in the case of regulation E3, a benefit including the effects of any increase in pensionable service referred to in paragraph (4) of that regulation;
  - (ii) in the case of regulation E5, a benefit including the effects of any reduction referred to in paragraph (2) of that regulation; and
- (h) for the purposes of making any payment it is liable to pay under this regulation, the body responsible for the funding of awards recommended by the Committee shall have the same liabilities and duties as an employing authority under these Regulations in respect of that payment<sup>F44</sup>; and
- (i) the national minimum wage referred to in paragraph (19A) means the single hourly rate which is for the time being in force by virtue of regulations made under section 1(3) of the National Minimum Wage Act 1998].]

**Textual Amendments**

- F41** Reg. D3 inserted (28.6.2014) by [The National Health Service Superannuation Scheme \(Scotland\) \(Miscellaneous Amendments\) Regulations 2014 \(S.S.I. 2014/154\)](#), regs. 1(2), **7**
- F42** Reg. D3(19A) inserted (with effect in accordance with reg. 1(2)(b) of the amending S.S.I.) by [The National Health Service Superannuation Scheme \(Scotland\) \(Miscellaneous Amendments\) \(No. 2\) Regulations 2017 \(S.S.I. 2017/434\)](#), regs. 1(1), **4(a)** (with reg. 19)
- F43** Reg. D3(19B) inserted (with effect in accordance with reg. 1(3) of the amending S.S.I.) by [The National Health Service Superannuation and Pension Schemes \(Miscellaneous Amendments\) \(Scotland\) Regulations 2020 \(S.S.I. 2020/30\)](#), regs. 1(2), **4**
- F44** Reg. D3(21)(i) and word inserted (with effect in accordance with reg. 1(2)(b) of the amending S.S.I.) by [The National Health Service Superannuation Scheme \(Scotland\) \(Miscellaneous Amendments\) \(No. 2\) Regulations 2017 \(S.S.I. 2017/434\)](#), regs. 1(1), **4(b)** (with reg. 19)

**Changes to legislation:**

There are currently no known outstanding effects for the The National Health Service Superannuation Scheme (Scotland) Regulations 2011, PART D.