
SCOTTISH STATUTORY INSTRUMENTS

2011 No. 364

The National Health Service Superannuation Scheme
etc. (Miscellaneous Amendments) (Scotland) Regulations 2011

PART 2

AMENDMENT OF THE NATIONAL HEALTH SERVICE
SUPERANNUATION SCHEME (SCOTLAND) REGULATIONS 2011

Amendment of regulation T3

12. In regulation T3 (deduction of tax: further provisions)—

- (a) in paragraph (8)(b), for “35%” substitute “55%”; and
- (b) after paragraph (8), insert—

“(8A) Where—

- (a) a lump sum is payable by virtue of regulation F2 (lump sum when member dies after pension becomes payable); and
- (b) that lump sum is payable in respect of a member who had reached the age of 75 at the date of the member’s death,

the scheme administrator shall deduct tax at the rate of 55% (or such other rate as applies under the 2004 Act) from the lump sum payable in accordance with section 206 of the 2004 Act.

(8B) Where—

- (a) the Scottish Ministers’ liability to pay a pension under regulation E1 (normal retirement pension) is discharged by the payment of a lump sum in accordance with paragraph (3) of that regulation; and
- (b) that lump sum payment is made to a member who has reached the age of 75,

the scheme administrator shall deduct tax at the rate of 55% (or such other rate as applies under the 2004 Act) from the lump sum payable in accordance with section 205A of the 2004 Act.”.