
SCOTTISH STATUTORY INSTRUMENTS

2011 No. 364

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

PART 3

AMENDMENT OF THE NATIONAL HEALTH SERVICE
PENSION SCHEME (SCOTLAND) REGULATIONS 2008

Amendment of regulation 3.J.8

81. In regulation 3.J.8 (deduction of tax)—

- (a) in paragraph (4), for “when” substitute “before”; and
- (b) after paragraph (4) insert—

“(5) Paragraph (6) applies if—

- (a) a lump sum is payable on the death of a pensioner member in accordance with paragraph (2) of regulation 3.E.17 (amount of lump sum: single capacity members and recent leavers (disregarding regulation 3.D.5 employments)); 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.

(6) Without prejudice to the generality of paragraph (1), before the lump sum is paid, the scheme administrator may deduct the tax payable under section 206 of the 2004 Act (special lump sum benefits charge) from the lump sum.

(7) Paragraph (8) applies if—

- (a) an active member, a non-contributing member or a pension credit member exercises the option in paragraph (1) of regulation 3.D.11 (option for members in serious ill health to exchange whole pension for lump sum) to exchange a relevant pension for a lump sum in accordance with paragraph (3)(a) of that regulation; and
- (b) that lump sum payment is to be made to a member who has reached the age of 75.

(8) Without prejudice to the generality of paragraph (1), before the lump sum is paid, the scheme administrator may deduct the tax payable under section 205A of the 2004 Act (serious ill-health lump sum charge) from the lump sum.”.