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SCOTTISH STATUTORY INSTRUMENTS

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**2016 No. 98**

**NATIONAL HEALTH SERVICE**

**The National Health Service Superannuation Scheme  
(Miscellaneous Amendments) (Scotland) Regulations 2016**

*Made* - - - - - *10th February 2016*  
*Laid before the Scottish*  
*Parliament* - - - - - *12th February 2016*  
*Coming into force* - - - - - *1st April 2016*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 10(1) and (2) and 12(1) and (2) of, and Schedule 3 to, the Superannuation Act 1972<sup>(1)</sup> and all other powers enabling them to do so.

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

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

**PART 1**

**General**

**Citation, commencement and effect**

**1.—**(1) These Regulations may be cited as the National Health Service Superannuation Scheme (Miscellaneous Amendments) (Scotland) Regulations 2016 and come into force on 1st April 2016.

(2) These Regulations have effect as follows—

- (a) regulation 4 has effect from 1st April 2011;
- (b) regulations 6, 10 and 12 have effect from 1st April 2014;
- (c) regulation 5 has effect from 6th April 2014;

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<sup>(1)</sup> 1972 c.11. Section 10(1) was amended by sections 57 and 58 of, and Schedule 5 to, the National Health Service Reorganisation Act 1973 (c.32), section 4(2) of the Pensions (Miscellaneous Provisions) Act 1990 (c.7) (“the 1990 Act”) paragraph 7 of Schedule 8 to the Pension Schemes Act 1993 (c.48), paragraph 10 of Schedule 8 to the Public Service Pensions Act 2013 (c.25) and S.I. 2001/3649. Section 12(2) was amended by section 10(1) of the 1990 Act. The functions of the Secretary of State, in or as regards Scotland, were transferred to the Scottish Ministers by virtue of S.I. 1999/1750, article 2 and Schedule 1.

- (d) regulation 11 has effect from 28th June 2014;  
(e) regulations 3, 8 and 9 have effect from 1st April 2015.

## PART 2

### Amendment of the National Health Service Superannuation Scheme (Scotland) Regulations 2011

2. The National Health Service Superannuation Scheme (Scotland) Regulations 2011(2) are amended in accordance with regulations 3 to 6.

3. In regulation D1 (contributions by members)—

(a) in paragraph (2)—

(i) for the words from “contribution rate” to “following table”, substitute—

“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”;

(ii) for “**Scheme Year 2015-2016**”, substitute “**Table 1**”; and

(iii) at the end, insert—

“**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%”

(b) in paragraph (2A)—

(i) for “2014-2015”, substitute “2015-16”;

(ii) for “the following table”, substitute “table 2 in paragraph (2)”; and

(iii) omit the table;

(c) in each of paragraphs (8) to (19), for “the table” substitute “the applicable table”; and

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(2) S.S.I. 2011/117; relevant amending instruments are S.S.I. 2011/364, S.S.I. 2012/69, S.S.I. 2012/163, S.S.I. 2013/109, S.S.I. 2013/168, S.S.I. 2014/43, S.S.I. 2014/154 and S.S.I. 2015/96.

- (d) in each of paragraphs (20), (21)(a) and (25)(b), for “the table in paragraph (2A)” substitute “table 2 in paragraph (2)”.
4. In regulation R2(1)(a) (nurses, physiotherapists, midwives and health visitors)—
- for “at the coming into force of these Regulations”, substitute “on 1st April 1995”;
  - for “is in”, substitute “was in”; and
  - for “has accrued”, substitute “had accrued”.
5. In regulation T3(5B) (deduction of tax: further provisions)—
- for “Schedule 1”, substitute “Schedule 6”; and
  - in sub-paragraph (a), for “the Registered Pension Schemes and Relieved Non-UK Pension Schemes (Lifetime Allowance Transitional Protection) (Notification) Regulations 2014” substitute “the Registered Pension Schemes and Relieved Non-UK Pension Schemes (Lifetime Allowance Transitional Protection) (Individual Protection 2014 Notification) Regulations 2014(3)”.
6. In paragraph 14 (contributions to this Section of the scheme) of Schedule 1 (medical and dental practitioners)—
- after sub-paragraph (2)(b), insert—
    - “;
    - in respect of the 2016-2017 scheme year, table 3”; and
  - for the existing tables, substitute—

**“Table 1: Scheme Year 2014-15**

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

**Table 2: Scheme Year 2015-16**

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings 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%

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<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings band</i>	<i>Contribution percentage rate</i>
£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%

**Table 3: Scheme Year 2016-17**

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings 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%”

### PART 3

#### Amendment of the National Health Service Superannuation Scheme (2008 Section) (Scotland) Regulations 2013

7. The National Health Service Superannuation Scheme (2008 Section) (Scotland) Regulations 2013<sup>(4)</sup> are amended in accordance with regulations 8 to 12.

8. In regulation 2.C.2 (contribution rate for members other than non-GP providers)—

(a) in paragraph (2)—

(i) for the words from “contribution rate” to “following table”, substitute—

“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”;

(ii) for “**Scheme Year 2015-16**”, substitute “**Table 1**”; and

(iii) at the end, insert—

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(4) S.S.I. 2013/174; relevant amending instruments are S.S.I. 2013/174 and S.S.I. 2014/154.

**“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%”

(b) omit paragraph (5).

**9.** In regulation 2.C.3 (determination of pensionable pay for setting a contribution rate for members other than non-GP providers)—

- (a) in each of paragraphs (4) to (15), for “the table” substitute “the applicable table”;
- (b) in each of paragraphs (16), (17)(a) and (21)(b), for “the table” substitute “table 2”; and
- (c) in paragraph (21)(a), omit the words from “, in addition” to “providers),”.

**10.** In regulation 2.C.4(15) (contribution rate and determination of pensionable earnings for non-GP providers)—

- (a) for sub-paragraph (b), substitute—
  - “(b) in respect of the 2015-16 scheme year, table 2;
  - (c) in respect of the 2016-17 scheme year, table 3.”; and
- (b) for the existing tables, substitute—

**“Table 1: Scheme Year 2014-15**

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

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**Table 2: Scheme Year 2015-16**

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings 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%

**Table 3: Scheme Year 2016-17**

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings 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%”

**11.** In regulation 2.J.14(12) (employing authority and certain member record keeping and contribution estimates), for “host Board” substitute “contracting Health Board”.

**12.** In regulation 3.C.2(13) (members’ contribution rate)—

(a) for sub-paragraph (b), substitute—

“(b) in respect of the 2015-16 scheme year, table 2;

(c) in respect of the 2016-17 scheme year, table 3.”; and

(b) for the existing tables, substitute—

**“Table 1: Scheme Year 2014-15**

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings band</i>	<i>Contribution percentage rate</i>
Up to £15,828	5.2%
£15,829 - £21,601	5.8%

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<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings band</i>	<i>Contribution percentage rate</i>
£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%

**Table 2: Scheme Year 2015-16**

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings 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%
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£72,051 - £112,490	13.7%
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**Table 3: Scheme Year 2016-17**

<i>Column 1</i>	<i>Column 2</i>
<i>Pensionable earnings 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>2</sup>

St Andrew's House, Edinburgh  
4th February 2016

*JOHN SWINNEY*  
A member of the Scottish Government

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We consent

10th February 2016

*DAVID EVENNETT*  
*MEL STRIDE*  
Two of the Lords Commissioners of Her  
Majesty's Treasury



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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the National Health Service Superannuation Scheme (Scotland) Regulations 2011 (“the 2011 Regulations”) and the National Health Service Superannuation Scheme (2008 Section) (Scotland) Regulations 2013 so as to provide for changes to pensionable pay bands or earnings bands. The revised bands are to be applied to those officer members who change employments within the scheme year and for practitioners’ earnings for the 2015-16 Scheme Year (which is the period from 1st April 2015 to 31st March 2016).

In addition, regulation 4 amends regulation R2 of the 2011 Regulations to provide clarification on eligibility for “special class” status under the relevant scheme, whilst regulations 5 and 11 correct minor errors.