

SCOTTISH STATUTORY INSTRUMENTS

2013 No. 174

**The National Health Service Superannuation
Scheme (2008 Section) (Scotland) Regulations 2013**

PART 2

BENEFITS FOR OFFICERS

CHAPTER 2.E

DEATH BENEFITS

Pensions for surviving dependent adults

Surviving dependent adult's pension

2.E.1.—(1) If an active member, a non-contributing member, a deferred member or a pensioner member dies leaving a surviving adult dependant, the surviving adult dependant is entitled to a pension that is payable for life ^{M1}.

(2) In this Part “surviving adult dependant”, in relation to a deceased member or former member, means the member's or former member's surviving spouse, civil partner or [^{F1}scheme partner].

Textual Amendments

F1 Words in [reg. 2.E.1\(2\)](#) substituted (with effect in accordance with [reg. 1\(6\)](#) of the amending S.S.I.) by [The National Health Service Superannuation and Pension Schemes \(Miscellaneous Amendments\) \(Scotland\) Regulations 2021 \(S.S.I. 2021/102\)](#), [regs. 1\(2\)](#), [32](#)

Marginal Citations

M1 For the rate at which the pension referred to in paragraph (1) is payable see [regulations 2.E.3 to 2.E.7](#) (amount of surviving adult's pension) and, in any case where that pension includes additional pension, [regulations 2.C.14\(4\)](#) (effect of payment of additional contributions) and [2.C.16\(3\)](#) (effect of part payment of periodical contributions).

[^{F2}Meaning of “surviving scheme partner”

2.E.2. In this Part, a person (“P”) is a “surviving scheme partner” if the Scottish Ministers are satisfied that for a continuous period of at least two years, ending with the member’s death—

- (a) the member and P were living together as if they were husband and wife or civil partners,
- (b) the member and P were not prevented from marrying or entering into a civil partnership,
- (c) the member and P were financially interdependent or P was financially dependent on the member, and

- (d) neither the member nor P were living with a third person as if they were husband and wife or as if they were civil partners.]

Textual Amendments

- F2** Reg. 2.E.2 substituted (with effect in accordance with reg. 1(6) of the amending S.S.I.) by [The National Health Service Superannuation and Pension Schemes \(Miscellaneous Amendments\) \(Scotland\) Regulations 2021 \(S.S.I. 2021/102\)](#), regs. 1(2), **33**

Amount of surviving adult's pension: active members and non-contributing members

2.E.3.—(1) In the case of an active member or a non-contributing member, for the period of 6 months beginning with the day after the member's death (“the initial period”) the rate of the pension payable under regulation 2.E.1 (surviving dependent adult's pension) (if that amount is greater than the amount of the pension payable to the surviving adult under this Chapter apart from this paragraph), is equal to—

- (a) in the case of a deceased active member, the rate of the member's pensionable pay at the time of death;
- (b) in the case of a deceased non-contributing member, the rate of the deceased's reckonable pay.

(2) Subject to paragraphs (3) and (7), after the initial period, if the member dies with two or more years of qualifying service, the annual amount of the pension payable under regulation 2.E.1—

- (a) if the member has not reached age 65, is equal to 37.5% of the upper tier ill health pension under regulation 2.D.8 (early retirement on ill health: active members and non-contributing members) to which the member would have been entitled if on the date of death the member had become entitled to such a pension; and
- (b) if the member has reached age 65, is equal to 37.5% of the pension under regulation 2.D.1 (normal retirement pensions) to which the member would have been entitled if on the date of death the member had become entitled to such a pension in respect of any period of pensionable service that the member is entitled to count.

(3) Subject to paragraph (7), after the initial period, if the member dies with less than two years of qualifying service but after reaching age 65, the annual amount of the pension payable under regulation 2.E.1 is equal to 37.5% of the pension to which the member would have been entitled (disregarding any additional pension) if on the date of death the member had become entitled to a pension under regulation 2.D.1 (normal retirement pensions in respect of any period of pensionable service that the member is entitled to count.

(4) After the initial period, if—

- (a) the member dies with less than two year's qualifying service and before reaching age 65; and
- (b) the surviving adult has a guaranteed minimum under section 17 (minimum pensions for widows and widowers) of the 1993 Act in relation to benefits in respect of the deceased member under this Section of the scheme,

the annual amount of the pension payable under regulation 2.E.1 is equal to that guaranteed minimum, unless paragraph (5) applies.

(5) This paragraph applies if the Scottish Ministers' liability to provide a guaranteed minimum pension in respect of the surviving adult is discharged by the payment of a contributions equivalent premium under section 55(2) (payment of state scheme premiums on termination of certified status) of the 1993 Act.

(6) This regulation is subject to regulation 2.E.7 (amount of surviving adult's pension: re-employed pensioners).

- (7) For the purposes of paragraphs (2)(b) and (3), no account is to be taken of any increase under—
- (a) regulation 2.D.3 (late payment of pension with actuarial increase); or
 - (b) regulation 2.K.21.

Amount of surviving adult's pension: pensioner members

2.E.4.—(1) In the case of a pensioner member, for the initial period the rate of the pension payable under regulation 2.E.1 (surviving dependent adult's pension) is equal to the rate of the member's pension in payment at the time of death if that amount is greater than the sum of—

- (a) the amount of the pension payable to the surviving adult dependant under this Chapter apart from this paragraph; and
- (b) the amount of the children's pensions otherwise payable under this Part.

(2) At any time when the rate is not the rate mentioned in paragraph (1), the rate of the surviving adult dependant's pension in the case of the death of a pensioner member is equal to 37.5% of the pension to which the member was entitled on the date of death (disregarding any additional pension).

- (3) For the purposes of paragraph (1), any reduction in the rate of the member's pension under—
- (a) Chapter 2.H (abatement);
 - (b) regulation 2.D.14 (general option to exchange part of pension for lump sum); or
 - (c) regulation 2.K.12 (amount of pension and lump sum to be paid to a 2008 Section Optant),

is to be ignored.

- (4) For the purposes of paragraph (2)—
- (a) any reduction in the rate of the member's pension under—
 - (i) regulation 2.D.4 (early payment of pension with actuarial reduction);
 - (ii) regulation 2.D.14; or
 - (iii) regulation 2.K.12; and
 - (b) any increase in the rate of the member's pension under—
 - (i) regulation 2.D.3 (late payment of pension with actuarial increase); or
 - (ii) regulation 2.K.21,

is to be ignored.

- (5) In this regulation “the initial period” means—
- (a) if the member leaves one or more dependent children who are dependent on the surviving adult dependant, the period of 6 months beginning with the day after the member's death; and
 - (b) otherwise the period of three months beginning with that day.

(6) For the purposes of paragraph (5), a child born after the member's death is to be treated as having been born before it.

(7) If a member who has had an upper tier ill health retirement pension under regulation 2.D.8 (early retirement on ill health: active members and non-contributing members) replaced by a lower tier ill health retirement pension (by virtue of regulation 2.G.4(2) (effect of re-employment on upper tier ill health pensions)—

- (a) is in further NHS employment and dies before the end of “the initial period” (within the meaning of regulation 2.G.4(6)(c)); or

- (b) is in further employment that is not NHS employment and dies within a period of one year beginning with the day on which that further employment ceased to be an “excluded employment” (within the meaning of regulation 2.G.4(6)(a)),

the member's pension referred to in paragraph (1) means that member's original upper tier ill health pension.

(8) This regulation is subject to regulation 2.E.7 (amount of surviving adult's pension: re-employed pensioners).

Amount of surviving adult's pension: deferred members

2.E.5.—(1) In the case of a deferred member—

- (a) who left pensionable service less than 12 months before the date of death; and
 (b) whose surviving adult dependant would have been the member's surviving adult dependant if the member had died on the member's last day of pensionable service,

the rate of the pension payable under regulation 2.E.1 (surviving dependent adult's pension) is equal to 37.5% of the upper tier ill health pension under regulation 2.D.8 (early retirement on ill health: active members and non-contributing members) to which the member would have been entitled if on the date the member's pensionable service ceased the member had become entitled to such a pension under regulation 2.D.8 (but disregarding any additional pension).

(2) In the case of any other deferred member ^{F3}..., the rate of the pension payable under regulation 2.E.1 is equal to 37.5% of the pension under regulation 2.D.1 (normal retirement pensions) in respect of any period of pensionable service to which the member would have been entitled if on the date of death the member had become entitled to such a pension.

Textual Amendments

- F3** Words in reg. 2.E.5(2) omitted (retrospective and with effect in accordance with reg. 1(8) of the amending S.I.) by [The National Health Service Superannuation Scheme \(Miscellaneous Amendments\) \(Scotland\) Regulations 2015 \(S.S.I. 2015/96\)](#), regs. 1, **30**

Amount of surviving adult's pension: recent leavers

2.E.6.—(1) If—

- (a) a recent leaver dies leaving a surviving spouse or civil partner who has a guaranteed minimum under section 17 (minimum pensions for widows and widowers) of the 1993 Act in relation to benefits in respect of the recent leaver under this Section of the scheme; and
 (b) the recent leaver has died before reaching age 65,

the surviving spouse or civil partner is entitled to a pension that is payable for life of an amount equal to that person's guaranteed minimum pension (disregarding any additional pension), unless paragraph (2) applies.

(2) This paragraph applies if the Scottish Ministers' liability to provide a guaranteed minimum pension in respect of the surviving adult is discharged by the payment of a contributions equivalent premium under section 55(2) (payment of state scheme premiums on termination of certified status) of the 1993 Act.

(3) In this Part “recent leaver” means a person—

- (a) who left pensionable service less than 12 months before the date of death;
 (b) who is not a deferred member or a pensioner member because of rights resulting from that employment; and

- (c) in respect of whom no transfer value or refund of contributions has been paid in respect of that employment.

Amount of surviving adult's pension: re-employed pensioners

2.E.7.—(1) This regulation applies if, apart from this regulation, both regulations 2.E.3(1) (active members and non-contributing members) and 2.E.4(1) (pensioner members) would apply on the death of a member.

(2) Where this regulation applies, the rate of pension payable by virtue of regulations 2.E.3(1) and 2.E.4(1) during the initial period (as defined in the respective regulations) is instead the rate provided in paragraph (3).

(3) Subject to paragraph (4), for the relevant initial period the rate of the pension payable under regulation 2.E.1 (surviving dependent adult's pension) is equal to the sum of—

- (a) in the case of—
 - (i) a deceased active member, the rate of the deceased's pensionable pay at the time of death; and
 - (ii) a deceased non-contributing member, the rate of the deceased's reckonable pay on the member's last day of pensionable service; and
- (b) the rate of the deceased member's pension payable at the time of death after taking account of any reduction in the rate of the pension under Chapter 2.H (abatement).

(4) Paragraph (3)(a) does not apply if—

- (a) the rate of the pension payable to the surviving adult in respect of later service; and
- (b) any children's pension that would otherwise be payable in respect of later service under this Part,

would be greater.

Pensions for surviving dependent children

Surviving dependent child's pension

2.E.8.—(1) If a member or a recent leaver dies leaving one or more dependent children, a pension is payable in respect of them ^{M2}.

(2) This is subject to paragraphs (7) to (9).

(3) If a dependent child ceases to be a dependent child after the date of death, the pension ceases to be payable in respect of that child.

(4) If a dependent child is born after the date of death, the same pension is payable in respect of the child as if the child had been born on the date of death.

(5) If a member or a recent leaver dies leaving two or more dependent children, they are entitled to such shares of the pension as the Scottish Ministers may from time to time decide.

(6) An amount payable under this regulation in respect of a dependent child is payable to the dependent child or, if the Scottish Ministers so decide, to another person for the dependent child's benefit.

(7) No pension is payable in respect of any dependent children who on the deceased's death are dependent on an adult who is entitled to a surviving adult's pension whilst that pension is payable at the rate mentioned in regulation 2.E.4(1) (pensioner members) or 2.E.7(3)(b) (re-employed pensioners), except so much of that pension as is additional pension.

(8) If a dependent child is incapable of earning a living because of physical or mental infirmity for any period and the child is maintained out of money provided by Parliament in a hospital or other institution for a period exceeding one month, no pension is payable in respect of the child for any part of that period after the first month.

(9) If, apart from this paragraph, a pension would be payable in respect of any person as a dependent child of three or more persons who were deceased members or recent leavers—

- (a) a pension is only payable in respect of two of them; and
- (b) the amount payable is equal to the sum of the two highest pensions.

Marginal Citations

M2 For the rate at which the pension referred to in paragraph (1) is payable, see [regulations 2.E.10 to 2.E.15](#) (amount of surviving child's pension) and, in any case where that pension includes additional pension, [regulations 2.C.14\(4\)](#) (effect of payment of additional contributions) and [2.C.16\(3\)](#) (effect of part payment of periodical contributions).

Meaning of “dependent child”

2.E.9.—(1) In this Part “dependent child”, in relation to a deceased member or recent leaver, means a person who—

- (a) meets the relationship condition in paragraph (2);
 - (b) either—
 - (i) has not reached age 23; or
 - (ii) in the opinion of the scheme administrator was financially dependent on the deceased at the date of death because of physical or mental infirmity and remains so;
 - (c) was born—
 - (i) before the deceased ceased to be an active member; or
 - (ii) within one year after the deceased ceased to be an active member;
 - (d) in the case of a person within sub-paragraph (c)(i), was dependent on the deceased—
 - (i) at the date of death; and
 - (ii) if the deceased died after ceasing to be an active member, when the deceased ceased to be an active member; and
 - (e) in the case of a person within sub-paragraph (c)(ii)—
 - (i) was dependent on the deceased both at birth and at the deceased's death; or
 - (ii) if the person was born after the deceased's death, would have been dependent on the deceased had the deceased not died before the person's birth.
- (2) A person meets the relationship condition if the person is—
- (a) a natural child or natural grandchild of the deceased;
 - (b) an adopted child of the deceased who was adopted whilst the deceased was an active member;
 - (c) a step-child of the deceased whose natural or adoptive parent is the deceased's surviving spouse or civil partner from a marriage entered into, or a civil partnership formed, whilst the deceased was an active member;
 - (d) in a case where the deceased left a surviving [^{F4}scheme partner] with whom the deceased was living as mentioned in [^{F5}regulation 2.E.2(a) and (b)] (meaning of “surviving

- [^{F4}scheme partner]”) when the deceased ceased to be an active member, a person whose natural or adoptive parent is the deceased's surviving [^{F4}scheme partner];
- (e) a brother or sister, or a child of a brother or sister, of the member or the member's spouse or civil partner or [^{F6}scheme partner];
 - (f) a half-brother or half-sister, or a child of a half-brother or half-sister, of the member or the member's spouse or civil partner or [^{F7}scheme partner];
 - (g) a person whom, in the opinion of the scheme administrator, the deceased intended when the deceased ceased to be an active member to adopt; or
 - (h) a person who had been dependent on the deceased for at least two years or (if less) at least half the person's life when the deceased ceased to be an active member.

Textual Amendments

- F4** Words in [reg. 2.E.9\(2\)\(d\)](#) substituted (with effect in accordance with reg. 1(6) of the amending S.S.I.) by [The National Health Service Superannuation and Pension Schemes \(Miscellaneous Amendments\) \(Scotland\) Regulations 2021 \(S.S.I. 2021/102\)](#), regs. 1(2), [34\(a\)\(ii\)](#)
- F5** Words in [reg. 2.E.9\(2\)\(d\)](#) substituted (with effect in accordance with reg. 1(6) of the amending S.S.I.) by [The National Health Service Superannuation and Pension Schemes \(Miscellaneous Amendments\) \(Scotland\) Regulations 2021 \(S.S.I. 2021/102\)](#), regs. 1(2), [34\(a\)\(i\)](#)
- F6** Words in [reg. 2.E.9\(2\)\(e\)](#) substituted (with effect in accordance with reg. 1(6) of the amending S.S.I.) by [The National Health Service Superannuation and Pension Schemes \(Miscellaneous Amendments\) \(Scotland\) Regulations 2021 \(S.S.I. 2021/102\)](#), regs. 1(2), [34\(b\)](#)
- F7** Words in [reg. 2.E.9\(2\)\(f\)](#) substituted (with effect in accordance with reg. 1(6) of the amending S.S.I.) by [The National Health Service Superannuation and Pension Schemes \(Miscellaneous Amendments\) \(Scotland\) Regulations 2021 \(S.S.I. 2021/102\)](#), regs. 1(2), [34\(c\)](#)

Amount of surviving child's pension: active members and non-contributing members

2.E.10.—(1) This regulation applies for determining the annual amount of the pension payable under regulation 2.E.8(1) (surviving dependent child's pension) if at the date of death the deceased was an active member or a non-contributing member of this Section of the scheme who was not also a pensioner member.

(2) Subject to paragraphs (6) and (7), that amount is the appropriate fraction of the basic death pension.

(3) In this regulation “the basic death pension” means—

$$0.75 \times \frac{RP}{60} \times \frac{LRS}{365}$$

where—

RP is the deceased's reckonable pay; and

LRS is the length of the deceased's relevant service, expressed in days.

(4) For this purpose “relevant service” means—

(a) in the case of an active member, the greater of—

- (i) the pensionable service the deceased was entitled to count on the date of death, increased by the enhancement period (if any) that would have applied for the

purposes of regulation 2.D.8(5) (early retirement on ill health: active members and non-contributing members) if the deceased had become entitled to an upper tier ill health pension on the date of death; and

(ii) 10 years' pensionable service;

(b) in the case of a non-contributing member, the pensionable service that the deceased was entitled to count on the date of death,

and, in the case of a 2008 Section Optant, this is subject to regulation 2.K.24 (children's pensions payable on the death of a 2008 Section Optant who is in receipt of a lower tier ill health pension under regulation E3 of the 2011 Regulations) and, in the case of a Waiting Period Joiner, this is subject to regulation 2.L.5 (children's pensions payable on the death).

(5) In this regulation “the appropriate fraction” means—

(a) if there is a surviving parent of the dependent child or children or a surviving spouse or civil partner of a parent of the dependent child or children and a surviving adult dependant's pension is payable under regulation 2.E.1—

(i) one-quarter if there is only one dependent child; and

(ii) one-half if there are two or more dependent children;

(b) if there is a such a parent or spouse or civil partner of a parent, but no surviving adult dependant's pension is payable under regulation 2.E.1—

(i) one-third if there is only one dependent child; and

(ii) two-thirds if there are two or more dependent children; and

(c) if there is no such parent or spouse or civil partner of such a parent—

(i) one-third if there is only one dependent child; and

(ii) two-thirds if there are two or more dependent children.

(6) If—

(a) a surviving adult dependant's pension is payable under regulation 2.E.1; and

(b) there is a dependent child who is not dependent on the person entitled to that pension,

the rate of the pension payable in respect of that child for the first three months after the deceased's death is equal to—

(i) in the case of a deceased active member, the rate of the deceased's pensionable pay at the date of death; and

(ii) in the case of a deceased non-contributing member, the rate of the deceased's reckonable pay.

(7) In a case within paragraph (5)(b) or (c), the rate of pension in respect of the dependent child or children for the period of 6 months beginning with the deceased's death is equal to—

(a) in the case of a deceased active member, the rate of the deceased's pensionable pay at the date of death; and

(b) in the case of a deceased non-contributing member, the rate of the deceased's reckonable pay.

Amount of surviving child's pension: pensioner members

2.E.11.—(1) This regulation applies for determining the annual amount of the pension payable under regulation 2.E.8(1) (surviving dependent child's pension) if at the date of death the deceased was a pensioner member of this Section of the scheme who was not also an active member or a non-contributing member.

(2) Subject to paragraphs (5), (6) and (7), that amount is the appropriate fraction of the basic death pension.

(3) In this regulation, “the basic death pension” means the greater of—

- (a) 75% of the deceased's annual pension (disregarding any additional pension); and
- (b) 75% of the annual pension to which the deceased would have been entitled if the deceased had been entitled to count 10 years' pensionable service (disregarding any additional pension),

and, in the case of a 2008 Section Optant, this is subject to regulation 2.K.24 (children's pensions payable on the death of a 2008 Section Optant who is in receipt of a lower tier ill health pension under regulation E3 of the 2011 Regulations) and, in the case of a Waiting Period Joiner, this is subject to regulation 2.L.5 (children's pensions payable on the death).

(4) In this regulation “the appropriate fraction” means—

- (a) if there is a surviving parent of the dependent child or children or a surviving spouse or civil partner of a parent of the dependent child or children and a surviving adult dependant's pension is payable under regulation 2.E.1—
 - (i) one-quarter if there is only one dependent child; and
 - (ii) one-half if there are two or more dependent children;
- (b) if there is such a parent or spouse or civil partner of a parent, but no surviving adult dependant's pension is payable under regulation 2.E.1—
 - (i) one-third if there is only one dependent child; and
 - (ii) two-thirds if there are two or more dependent children; and
- (c) if there is no such parent or spouse or civil partner of a parent—
 - (i) one-third if there is only one dependent child; and
 - (ii) two-thirds if there are two or more dependent children.

(5) If—

- (a) a surviving adult dependant's pension is payable under regulation 2.E.1; and
- (b) there is a dependent child who is not dependent on the person entitled to that pension,

the rate of the pension in respect of that child for the first three months after the deceased's death is equal to the rate of the member's pension at the date of death (disregarding any additional pension).

(6) In a case within paragraph (4)(b) or (c), the rate of the pension in respect of the dependent child or children for the period of 6 months beginning with the deceased's death is equal to the greater of—

- (a) the rate of the member's pension at the date of death disregarding any reduction made under Chapter 2.H (abatement) and any additional pension; and
- (b) the amount of children's pension that would otherwise be payable under these Regulations.

(7) If the deceased member's pension was payable under regulation 2.D.4 (early payment of pension with actuarial reduction), the reference in paragraph (3)(a) and (b) to the member's pension is a reference to the amount that the member's pension would have been if it had been calculated without the reduction mentioned in paragraph (2)(b) of that regulation.

(8) For the purposes of paragraphs (1) and (2), any reduction in the member's pension under regulation 2.D.14 (general option to exchange part pension for lump sum) and regulation 2.K.12 (amount of pension and lump sum to be paid to a 2008 Section Optant) is to be ignored.

Amount of surviving child's pension: deferred members

2.E.12.—(1) This regulation applies for determining the annual amount of the pension payable under regulation 2.E.8(1) (surviving dependent child's pension) if at the date of death the deceased was a deferred member of this Section of the scheme who was not also an active member, a non-contributing member or a pensioner member.

- (2) That amount is the appropriate fraction of the basic death pension.
- (3) In this regulation, “the basic death pension” means—
 - (a) if the deceased died within 12 months after ceasing to be an active member or a non-contributing member, the amount that would be the basic death pension for the purposes of regulation 2.E.10 (amount of surviving child's pension: active members and non-contributing members) if the deceased had died on the day of so ceasing (disregarding any additional pension); and
 - (b) otherwise, the greater of—
 - (i) 75% of the pension to which the deceased would have been entitled if the deceased had become entitled to a pension under regulation 2.D.1 (normal retirement pensions) on the date of death (disregarding any additional pension); and
 - (ii) 75% of the pension to which the deceased would have been entitled if the deceased had become so entitled and the pension had been calculated on the assumption that the member was entitled to 10 years' pensionable service (disregarding any additional pension),

and, in the case of a 2008 Section Optant, this is subject to regulation 2.K.24 (children's pensions payable on the death of a 2008 Section Optant who is in receipt of a lower tier ill health pension under regulation E3 of the 2011 Regulations) and, in the case of a Waiting Period Joiner, this is subject to regulation 2.L.5 (children's pensions payable on the death).

- (4) In this regulation “the appropriate fraction” means—
 - (a) if there is a surviving parent of the dependent child or children or a surviving spouse or civil partner of a parent of the dependent child or children and a surviving adult's pension is payable—
 - (i) one-quarter if there is only one dependent child; and
 - (ii) one-half if there are two or more dependent children; and
 - (b) otherwise—
 - (i) one-third if there is only one dependent child; and
 - (ii) two-thirds if there are two or more dependent children.

Amount of surviving child's pension: recent leavers

2.E.13.—(1) This regulation applies for determining the annual amount of the pension payable under regulation 2.E.8(1) (surviving dependent child's pension) if at the date of death the deceased was a recent leaver (within the meaning of regulation 2.E.6(3) (recent leavers)).

- (2) That amount is the appropriate fraction of the basic death pension.
- (3) In this regulation—
 - “the basic death pension” means 75% of the pension to which the deceased would have been entitled if the deceased had become entitled to—
 - (a) a pension under regulation 2.D.8(5) (early retirement on ill health: active members and non-contributing members) on the date of death; or

- (b) if greater, the amount that the member's pension would have been if it had been based on 10 years' pensionable service (disregarding any additional pension); and
- “the appropriate fraction” means—
- (a) if there is a surviving parent of the dependent child or children or a surviving spouse or civil partner of a parent of the dependent child or children and a surviving adult's pension is payable—
 - (i) one-quarter if there is only one dependent child; and
 - (ii) one-half if there are two or more dependent children; and
 - (b) otherwise—
 - (i) one-third if there is only one dependent child; and
 - (ii) two-thirds if there are two or more dependent children.

Amount of surviving child's pension: re-employed pensioners

2.E.14.—(1) This regulation applies for determining the annual amount of a pension payable under regulation 2.E.8(1) (surviving dependent child's pension) if at the date of death the deceased was an active member or a non-contributing member who was also a pensioner member of this Section of the scheme.

(2) If there is no surviving adult dependant, the rate of the pension in respect of the dependent child or children for the period of 6 months beginning with the deceased's death is equal to the sum of—

- (a) in the case of—
 - (i) a deceased active member, the rate of the deceased's pensionable pay at the date of death; and
 - (ii) a deceased non-contributing member, the rate of the deceased's reckonable pay; and
- (b) the rate of the pension being received by the deceased at the date of death (after taking account of any abatement under Chapter 2.H).

(3) Subject to paragraph (5), except where a pension is payable at the rate mentioned in paragraph (2), the pension in respect of the member's later service must be paid as the appropriate fraction of 75% of the rate of pension described in—

- (a) regulation 2.D.8(5) (early retirement on ill health: active members and non-contributing members) if the deceased has not reached age 65 on the date of death; or
- (b) regulation 2.D.1 (normal retirement pensions) if the deceased has reached age 65 on the date of death.

(4) In this regulation “appropriate fraction” has the meaning given in regulation 2.E.10(5) (amount of surviving child's pension: active members and non-contributing members).

(5) If any dependent child was a dependent child both at the time when the pensionable service in respect of which the pension is payable ceased and at the date of death, the annual amount of the pension in respect of the dependent child or children is the sum of—

- (a) the annual amount that would be payable in respect of the child under regulation 2.E.10 (active members and non-contributing members) as a result of the member dying whilst an active member or a non-contributing member if that regulation applied to members who are also pensioner members (disregarding the pensionable service in respect of which the pension is payable (“the pension service”) and any additional pension); and
- (b) the annual amount that would be payable in respect of the child under regulation 2.E.11 (amount of surviving child's pension: pensioner members) as a result of the member dying

whilst a pensioner member if that regulation applied to members who are also active members or non-contributing members (having regard only to the pension service and disregarding any additional pension).

- (6) If, apart from this paragraph, the sum of—
- (a) the relevant service (as defined in regulation 2.E.10(4)) for the purposes of the calculation of the annual amount referred to in paragraph (5)(a); and
 - (b) the pension service,

would be less than 10 years' pensionable service, the deceased's relevant service for the purposes of that calculation is increased by the length of the shortfall.

Amount of surviving child's pension: power to increase

2.E.15.—(1) This regulation applies if—

- (a) a member dies leaving a dependent child or children;
- (b) there is a surviving parent of the dependent child or children or a surviving spouse or civil partner of a parent of the dependent child or children; and
- (c) the dependent child or children are not being maintained by that surviving parent, spouse or civil partner.

(2) The Scottish Ministers may increase the amount of the pension that would otherwise be payable under this Chapter in respect of the dependent child or children.

(3) The increased amount may not exceed the amount that would have been payable under this Chapter if there had been no such surviving parent or spouse or civil partner of a parent.

Lump sum death benefits

Lump sum benefits on death: introduction

2.E.16.—(1) A lump sum is payable in accordance with this Chapter if—

- (a) a member, a recent leaver or a deferred member dies before reaching age 75; or
- (b) a pensioner member, on or after reaching age 75, dies except in the circumstances described in regulation 2.E.21 (pension payable when member dies on or after reaching age 75).

(2) Paragraph (1) is subject to the following provisions of this Chapter.

(3) This regulation does not apply if—

- (a) the member is—
 - (i) a pensioner member; or
 - (ii) a pension credit member who dies after any benefits attributable to the pension credit have become payable; and
- (b) the death takes place more than 5 years after the member's pension becomes payable.

Amount of lump sum: single capacity members and recent leavers (disregarding regulation 2.D.5 employments)

2.E.17.—(1) The lump sum payable on the death of an active member or a non-contributing member, who is not also a deferred member or a pensioner member, is an amount equal to twice the member's reckonable pay and, in the case of a 2008 Section Optant, this is subject to regulation 2.K.23 (lump sum payable on the death of a 2008 Section Optant who is in receipt of

a lower tier ill health pension under regulation E3 of the 2011 Regulations) and, in the case of a Waiting Period Joiner, this is subject to regulation 2.L.4 (lump sum payable on death).

(2) Subject to regulations 2.E.21 (pension payable when member dies on or after reaching age 75) and 2.E.22 (payment of lump sums or pensions on death), the lump sum payable on the death of a pensioner member, who is not also an active member, a non-contributing member or a deferred member, is, in respect of each pension to which the member is entitled, the lesser of—

- (a) an amount equal to 5 times the annual rate of the pension (other than any additional pension), less the amount of the pension payments already made to the member; and
- (b) an amount equal to twice the member's reckonable pay by reference to which the pension was calculated, less the aggregate of—
 - (i) any lump sum paid to the member when the pension came into payment as a result of the member exercising the option under regulation 2.D.14 (general option to exchange part of pension for lump sum); and
 - (ii) in the case of a 2008 Section Optant, the lump sum paid to the Optant under regulation 2.K.12 (amount of pension and lump sum to be paid to a 2008 Section Optant).

(3) The lump sum payable on the death of a deferred member, who was not an active member, a non-contributing member or a pensioner member, is an amount equal to the member's deferred annual pension, multiplied by 2.25.

(4) The lump sum payable on the death of a recent leaver is an amount equal to the deferred annual pension to which the person would have been entitled if the person were entitled to such a pension calculated by reference to the pensionable service the recent leaver was entitled to count in the service that has ceased, multiplied by 2.25.

(5) In this regulation, references to a member's deferred annual pension are to the annual pension, in respect of any period of pensionable service, to which the member would have been entitled under regulation 2.D.1 (normal retirement pensions) if on the date of death the member had become entitled to such a pension (other than any additional pension).

(6) The reference in paragraph (2)(a) to the annual rate of the member's pension is to the member's pension after it has been reduced to take account of—

- (a) the exercise by the member of an option under regulation 2.D.14; and
- (b) in the case of a 2008 Section Optant, the lump sum paid to the Optant under regulation 2.K.12 (amount of pension and lump sum to be paid).

(7) If a pensioner member exercised the option under regulation 2.D.17 (election to allocate pension), the reference in paragraph (2)(a) to the amount of the pension payments already made to the member is a reference to the amount of the pension payments that would have been made apart from the election.

(8) For the purposes of this regulation, the fact that a person—

- (a) was an active member or a non-contributing member in service in an employment in respect of which the member has exercised the option under regulation 2.D.5 (partial retirement: members aged at least 55);
 - (b) is a deferred member as a result of service in an employment in respect of which the member has exercised that option; or
 - (c) is a pensioner member by virtue of being entitled to a pension under that regulation,
- is ignored.

Amount of lump sum: dual capacity members (disregarding regulation 2.D.5 employments)

2.E.18.—(1) Paragraph (2) applies for determining the lump sum payable by virtue of this regulation on the death of a member who—

- (a) was an active member or a non-contributing member otherwise than in service in an employment in respect of which the member had exercised the option under regulation 2.D.5 (partial retirement: members aged at least 55); and
 - (b) was also a pensioner member.
- (2) Subject to paragraph (4), the lump sum is an amount equal to the sum of—
- (a) 5 times the annual rate of pension—
 - (i) payable under regulation 2.D.8(5) (early retirement on ill health: active members and non-contributing members), if the deceased had not reached age 65; or
 - (ii) payable under regulation 2.D.1 (normal retirement pensions), if the deceased had reached age 65,
 to which the member would have been entitled—
 - (aa) in the case of a deceased active member, at the member's date of death; and
 - (bb) in the case of a deceased non-contributing member, on the last day of the member's pensionable service; and
 - (b) in respect of each pension to which the person has been entitled for less than 5 years, the lesser of—
 - (i) 5 times the annual rate of the pension payable after exercising any option under regulation 2.D.14 (general option to exchange part of pension for lump sum), less the amount of the pension payments already made to the member; and
 - (ii) an amount equal to twice the member's reckonable pay by reference to which the pension was calculated, less any lump sum paid to the member when the pension came into payment as a result of the member exercising the option under regulation 2.D.14.

(3) If the pensioner member exercised the option under regulation 2.D.17 (election to allocate pension), the reference in paragraph (2)(b) to the amount of the pension payments already made to the member is a reference to the amount of the pension payments that would have been made apart from the election.

(4) In the case of a 2008 Section Optant—

- (a) the reference to the annual rate of pension in paragraph (2)(b)(i) is to the annual rate of pension after it has been reduced to take account of the lump sum paid to the Optant under regulation 2.K.12 (amount of pension and lump sum paid to a 2008 Section Optant); and
- (b) the amount of the Optant's reckonable pay for the purposes of paragraph (2)(b)(ii) must be reduced by the aggregate of—
 - (i) the amount of the lump sum paid to the Optant under regulation 2.K.12; and
 - (ii) the lump sum under regulation 2.D.14 referred to in paragraph (2)(b)(ii).

Amount of lump sum: dual capacity members (members with pensions under regulation 2.D.5)

2.E.19.—(1) Paragraph (2) applies for determining the lump sum payable by virtue of this regulation on the death of a member who—

- (a) was an active member or a non-contributing member in service in an employment in respect of which the member has exercised the option under regulation 2.D.5 (partial retirement: members aged at least 55); and
 - (b) was a pensioner member by virtue of being entitled to a pension under that regulation.
- (2) The lump sum is an amount equal to the sum of—
- (a) twice the appropriate fraction of the member's reckonable pay in that employment at the date of death; and
 - (b) if the member had been entitled to any pensions under regulation 2.D.5 for less than 5 years, the lesser of—
 - (i) the total of the guarantee amounts for each of those pensions (see paragraph (3)); and
 - (ii) the aggregate lump sum cap (see paragraph (4)),

and, in the case of a 2008 Section Optant, this is subject to regulation 2.K.23 (lump sum payable on the death of a 2008 Section Optant who is in receipt of a lower tier ill health pension under regulation E3 of the 2011 Regulations).

(3) The guarantee amount for a pension under regulation 2.D.5 is 5 times the annual rate of the pension at the date of death, less the amount of the pension payments already made to the member in respect of the pension.

(4) The aggregate lump sum cap is equal to twice the appropriate fraction of the reckonable pay by reference to which the pension to which the member became entitled on last exercising the option under regulation 2.D.5 (partial retirement: members aged at least 55) was calculated, less the total of any lump sums paid to the member—

- (a) in exchange for pensions under regulation 2.D.5 as a result of the member exercising the option under regulation 2.D.14 (general option to exchange part of pension for lump sum); and
 - (b) in the case of a 2008 Section Optant, the lump sum paid to that Optant under regulation 2.K.12.
- (5) In this regulation “the appropriate fraction” means—

$$\frac{DPS}{TDPS}$$

where—

DPS is, where the member continues in pensionable service as an active member or a non-contributing member on the option day (or the last such option day if the option has been exercised more than once), the total number of days which do not form part of the specified percentage of pensionable service at the option day; and

TDPS is the aggregate of *DPS* and the total number of days of pensionable service (at the option day or the last such option day if the option has been exercised more than once) which forms part of the specified percentage of pensionable service.

Amount of lump sum: pension credit members

2.E.20.—(1) The lump sum payable on the death of a pension credit member who dies before any benefits derived from the member's pension credit have become payable is an amount equal to the amount of the annual pension to which the member would have become entitled under regulation 2.D.2 (pension credit members) if the member had reached age 65 on the date of death, multiplied by 2.25.

- (2) The lump sum payable on the death of a pension credit member who dies after a pension under that regulation has become payable is equal to the lower of—
- (a) the annual amounts of the pension that would have been payable to the member during so much of the period of 5 years beginning with the date on which the pension became payable as falls after the date of death; and
 - (b) the amount produced by the formula—

$$2RP - CLS$$

where—

RP is the amount as at the valuation day of the reckonable pay of the debit member from whose rights the pension credit member's pension credit is derived; and
CLS is the amount of the lump sum (if any) paid to the pension credit member as a result of the member exercising the option under regulation 2.D.14 (general option to exchange part of pension for lump sum) on becoming entitled to the pension under regulation 2.D.2 (pension credit members).

- (3) For the purposes of paragraph (2), the annual amount of the pension is taken to be the sum of—
- (a) the annual amount of the pension as at the beginning date for that pension; and
 - (b) the increase (if any) in that annual amount under the Pensions (Increase) Act 1971 ^{M3} payable as at the date of death.
- (4) In this regulation—
- “valuation day” means the day referred to in section 29(7) (the pension and annuity requirements) of the 1999 Act; and
- “the beginning date”, in relation to a pension, has the meaning given in section 8(2A) of the Pensions (Increase) Act 1971.

Marginal Citations

M3 1971 c.56.

Pension payable when member dies on or after reaching age 75

2.E.21.—(1) If, on or before 5th April 2011, a pensioner member or a pension credit member died—

- (a) on or after reaching age 75; and
 - (b) before the fifth anniversary of the date on which the member's pension became payable,
- an annual pension, calculated in accordance with paragraph (2), is payable from the day following the date of the member's death until the anniversary referred to in sub-paragraph (b).

- (2) The pension payable under paragraph (1) is determined by—
- (a) calculating the amount of the lump sum that would have been payable to the pensioner member or pension credit member under regulation 2.E.17(2) (single capacity members and recent leavers) or, as the case may be, regulation 2.E.20 (pension credit members) as if on the day the member died the member had not reached age 75; and

- (b) converting any amount determined in sub-paragraph (a) to an annual pension payable for the period specified in paragraph (1), by reference to guidance and tables provided by the scheme actuary for the purpose.
- (3) The “beginning date” of the pension calculated in paragraph (2) is, for the purposes of the Pensions (Increase) Act 1971, the day immediately following the date of death of the pensioner member or pension credit member.
- (4) The pension calculated under this regulation is payable in accordance with regulation 2.E.22 (payment of lump sums or pensions on death).

Payment of lump sums or pensions on death

2.E.22.—(1) A lump sum payable under regulation 2.E.16 (lump sum benefits on death) or a pension payable under regulation 2.E.21 (pension payable when member dies on or after reaching age 75) must be paid in accordance with this regulation.

(2) The lump sum or pension must be paid to the member's personal representatives, except so far as it is payable to a different person or body under paragraph (4), (6) or (10).

(3) A member may give notice to the Scottish Ministers—

(a) specifying—

- (i) the member's personal representatives;
- (ii) one or more other individuals; or
- (iii) one incorporated or unincorporated body,

to whom the lump sum or pension is to be paid; and

(b) where two or more individuals are specified, specifying the percentage of the payment payable to each of them.

(4) If the member—

- (a) has given notice under paragraph (3) specifying a person; and
- (b) has not revoked that notice,

the lump sum or pension (or, as the case may be, the percentage of it specified in respect of the person) may be paid to the person, unless paragraph (5) or (7) applies.

(5) This paragraph applies if—

- (a) the person specified in the notice has died before the payment can be made; or
- (b) payment to that person is not, in the opinion of the Scottish Ministers, reasonably practicable.

(6) If the member—

- (a) leaves a surviving adult dependant; and
- (b) has not given notice under paragraph (3) or has revoked any notice so given,

the lump sum or pension may be paid to that person unless paragraph (7) applies.

(7) This paragraph applies if the person to whom the lump sum or pension (or a specified percentage of the lump sum or pension) would otherwise be payable has been convicted of an offence specified in regulation 2.J.8(2) (forfeiture of rights to benefit) and the Scottish Ministers have directed, as a consequence of that conviction, that the person's right to a payment in respect of the member's death is forfeited.

(8) A notice under paragraph (3)—

- (a) must be given in writing; and
- (b) may be revoked at any time by a further notice in writing.

(9) The Scottish Ministers may pay the lump sum to any person claiming to be the member's personal representative or otherwise to fall within paragraph (3)(a), without requiring proof that the person is such a person concerned, if the lump sum does not exceed—

- (a) £5,000; or
- (b) any higher amount specified in an order made under section 6(1) of the Administration of Estates (Small Payments) Act 1965^{M4} as the amount to be treated as substituted for references to £500 in section 1 of that Act.

(10) The member's personal representatives may, as part of the distribution of the member's estate, give irrevocable notice to the Scottish Ministers—

- (a) specifying—
 - (i) one or more individuals; or
 - (ii) one incorporated or unincorporated body,
 to whom the benefit of the pension under regulation 2.E.21 (pension payable when member dies on or after reaching age 75), from the date of receipt of the notice by the Scottish Ministers, is to be assigned; and
- (b) where two or more individuals are specified under sub-paragraph (a)(i), specifying the percentage of the pension payable to each of them,

and the pension (or, as the case may be, the percentage of it specified in respect of the person) may be paid to the person or body, unless paragraph (11) applies.

(11) This paragraph applies if—

- (a) the person specified in the notice has died before the payment can be made;
- (b) payment to that person is not, in the opinion of the Scottish Ministers, reasonably practicable; or
- (c) the person to whom the pension (or a specified percentage of the pension) would otherwise be payable has been convicted of an offence specified in regulation 2.J.8(2) (forfeiture of rights to benefits) and the Scottish Ministers have directed, as a consequence of that conviction, that the person's right to a payment in respect of the member's death is forfeited.

(12) In the case of a 2008 Section Optant, this regulation is subject to regulation 2.K.20.

(13) In the case of a Waiting Period Joiner, this regulation is subject to regulation 2.L.2.

Marginal Citations

M4 1965 c.32. Section 6(1) was amended by the section 24(2) of the [Parliamentary Pensions Act 1972 \(c.48\)](#), [section 6\(3\)](#) of the [National Debt Act 1972 \(c.65\)](#), [paragraph 20](#) of Schedule 9 to the [Friendly Societies Act 1974 \(c.46\)](#), [section 36\(2\)](#) of, and Schedule 4 to, the [Judicial Pensions Act 1981 \(c.20\)](#), [section 1\(1\)](#) of, and Part 1 of Schedule 1 to the [Statute Law \(Repeals\) Act 1986 \(c.12\)](#), [section 6](#) of, and Schedule 4 of, the [Parliamentary and other Pensions Act 1987 \(c.45\)](#) and paragraph 1 of Schedule 12 to the [Merchant Shipping Act 1995 \(c.21\)](#).

Tax treatment under the 2004 Act of lump sums payable on pensioners' deaths

2.E.23.—(1) A pensioner's lump sum (less any amount deducted under paragraph (4) where that applies) is to be treated for the purposes of the 2004 Act as a pension protection lump sum death benefit if the member has given the scheme administrator a statement in writing that any such lump sum is to be treated as such a benefit.

(2) In this regulation “pensioner's lump sum” means—

- (a) a lump sum payable under regulation 2.E.16 (lump sum benefits on death) to which regulation 2.E.17(2) (single capacity members and recent leavers) applies; or
 - (b) so much of a lump sum payable under regulation 2.E.16 as is calculated under regulation 2.E.18(2) (dual capacity members).
- (3) Paragraph (4) applies if the person who is the scheme administrator for the purposes of section 206 (special lump sum death benefits charge) of the 2004 Act (“the administrator”) is liable for tax under that section in respect of a pension protection lump sum death benefit.
- (4) The administrator may deduct from the lump sum the tax payable in respect of it.

Miscellaneous and general provisions

Death during period of absence

2.E.24.—(1) This regulation applies if a person dies during a period when the person—

- (a) is absent from work because of illness or injury;
- (b) is on ordinary maternity leave;
- (c) is on ordinary adoption leave; or
- (d) is on paternity leave ^{F8}, parental bereavement leave^{F9}, parental leave or shared parental leave],

and the earnings used to calculate the person's pensionable pay have ceased to be paid before the person's death.

(2) Any benefits payable under this Chapter must be calculated as if the person had died in pensionable service on the day before those earnings ceased.

Textual Amendments

- F8** Words in [reg. 2.E.24\(1\)\(d\)](#) inserted (6.4.2020) by [The Parental Bereavement Leave and Pay \(Consequential Amendments to Subordinate Legislation\) Regulations 2020 \(S.I. 2020/354\)](#), [regs. 1, 32\(6\)](#)
- F9** Words in [reg. 2.E.24\(1\)\(d\)](#) substituted (with effect in accordance with [reg. 1\(2\)\(b\)](#) 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\(1\), 24](#) (with [reg. 53](#))

Polygamous marriages

2.E.25.—(1) This regulation applies if—

- (a) a member dies without leaving a surviving adult dependant; and
- (b) at the date of death the member was married to one or more persons under a law which permits polygamy.

(2) If, had the member left a surviving adult dependant, any benefit would have been payable to the surviving adult dependant as such, that benefit is payable—

- (a) if there is one such person, to that person; or
- (b) if there are two or more such persons, to those persons in equal shares.

(3) Such a person's or persons' share of a pension is not to be increased on the death of any other such person.

Dual capacity membership: death benefits

- 2.E.26.**—(1) This paragraph applies if the deceased member was—
- (a) a member of this Section of the scheme of two or more of the kinds specified in paragraph (2);
 - (b) a pensioner member in respect of two or more pensions; or
 - (c) a deferred member in respect of two or more pensions.
- (2) The kinds of member are—
- (a) an active member;
 - (b) a deferred member;
 - (c) a pensioner member; and
 - (d) a pension credit member.
- (3) If paragraph (1) applies, the general rule is that—
- (a) benefits are payable in respect of the member under this Chapter as if two or more members of the kinds in question had died (so that two or more pensions or lump sums are payable in respect of the one deceased member); and
 - (b) the amounts payable are determined accordingly.
- (4) Paragraph (3) does not apply where specific provision to the contrary is made about a person to whom that paragraph would otherwise apply.
- (5) In relation to the specific provision referred to in paragraph (4), see in particular—
- (a) regulation 2.E.3 (amount of surviving adult's pension: active members and non-contributing members);
 - (b) regulation 2.E.4 (amount of surviving adult's pension: pensioner members);
 - (c) regulation 2.E.7 (amount of surviving adult's pension: re-employed pensioners);
 - (d) regulation 2.E.8 (surviving dependent child's pension);
 - (e) regulation 2.E.14 (amount of surviving child's pension: re-employed pensioners);
 - (f) regulation 2.E.16 (lump sum benefits on death: introduction);
 - (g) regulation 2.E.18 (amount of lump sum: dual capacity members (disregarding regulation 2.D.5 employments));
 - (h) regulation 2.E.19 (amount of lump sum: dual capacity members (members with pensions under regulation 2.D.5));
 - (i) regulation 2.E.21 (pension payable when member dies on or after reaching age 75); and
 - (j) Chapter 2.G (re-employment and rejoining the scheme).
- (6) If a person who is a pension credit member is entitled to two or more pension credits—
- (a) benefits are payable in respect of the person under this Chapter as if the person were two or more persons, each being entitled to one of the pension credits (so that two or more pensions or lump sums are payable in respect of the one pension credit member); and
 - (b) the amounts of those benefits are determined accordingly.

Guaranteed minimum pensions for surviving spouses and civil partners

- 2.E.27.**—(1) If a person who is the surviving spouse or civil partner of a deceased active, deferred or pensioner member has a guaranteed minimum pension under section 17 (minimum pensions for widows and widowers) of the 1993 Act in relation to benefits in respect of the deceased member under this Section of the scheme—

- (a) nothing in this Part permits or requires anything that would cause requirements made by or under the 1993 Act in relation to such a person and such a person's rights under a scheme not to be met in the case of the person;
 - (b) nothing in this Part prevents anything from being done which is necessary or expedient for the purposes of meeting such requirements in the case of the person; and
 - (c) paragraph (2) is without prejudice to the generality of this paragraph.
- (2) If apart from this regulation—
- (a) no pension would be payable to the surviving spouse or civil partner under this Chapter; or
 - (b) the weekly rate of the pensions payable would be less than the guaranteed minimum,
- a pension the weekly rate of which is equal to the guaranteed minimum is payable to the surviving spouse or civil partner for life or, as the case may be, pensions the aggregate weekly rate of which is equal to the guaranteed minimum are so payable.
- (3) Paragraph (2) does not apply to a pension that is forfeited [^{F10}following a conviction for—
- (a) treason;
 - (b) an offence ^{F11}... referred to in regulation 2.J.8(2)(b); or
 - (c) murder or culpable homicide or any other offence of unlawful killing referred to in regulation 2.J.8(4).]

Textual Amendments

- F10** Words in [reg. 2.E.27\(3\)](#) substituted (with effect in accordance with [reg. 1\(2\)\(f\)](#) 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\(1\)](#), **25** (with [reg. 53](#))
- F11** Words in [reg. 2.E.27\(3\)\(b\)](#) omitted (20.12.2023) by virtue of [The National Security Act 2023 \(Consequential Amendments of Subordinate Legislation\) Regulations 2023 \(S.I. 2023/1267\)](#), [reg. 1\(2\)](#), [Sch. para. 32\(3\)](#)

Changes to legislation:

There are currently no known outstanding effects for the The National Health Service Superannuation Scheme (2008 Section) (Scotland) Regulations 2013, CHAPTER 2.E.