
SCOTTISH STATUTORY INSTRUMENTS

2006 No. 307

The National Health Service (Superannuation Scheme and Additional Voluntary Contributions) (Scotland) Amendment Regulations 2006

Amendment of regulation 2 of the Additional Voluntary Contributions Regulations

18.—(1) Regulation 2 of the Additional Voluntary Contributions Regulations (interpretation) is amended as follows.

(2) Omit the definitions of “approved scheme”, “free-standing additional voluntary contributions scheme”, “personal pension scheme” and “retirement benefits scheme”.

(3) For the definition of “the Taxes Act”, substitute

““the 2004 Act” means the Finance Act 2004(1);”.

(4) After that definition, insert the following definitions in alphabetical order in the appropriate places—

““lifetime allowance” shall be construed in accordance with Part 4 of the 2004 Act (pension schemes etc.);” and

““registered pension scheme” has the meaning given by section 150(2) of the 2004 Act;”.