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SCOTTISH STATUTORY INSTRUMENTS

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**2008 No. 224**

**The National Health Service Pension  
Scheme (Scotland) Regulations 2008**

**PART 3**

**BENEFITS FOR PRACTITIONERS, ETC.**

**CHAPTER 3.J**

**MISCELLANEOUS AND SUPPLEMENTARY PROVISIONS**

*Record keeping and contribution estimates*

**Employing authority record keeping and contribution estimates**

**3.J.13.**—(1) As regards a member who is a principal medical practitioner, in respect of each financial year—

- (a) the member must provide the contracting Health Board or someone acting on its behalf with a certificate of their pensionable earnings based on—
  - (i) the accounts drawn up in accordance with generally accepted accounting practice by the practice of which the member is a member; and
  - (ii) the return that member has made to Her Majesty's Revenue & Customs in respect of their earnings for that year,

no later than one month from the date on which that return was required to be submitted to Her Majesty's Revenue & Customs;

- (b) a contracting Health Board or someone acting on its behalf must forward to the Scottish Ministers a copy of the records maintained under regulation 3.C.5(17)(b) within one month of the end of the financial year immediately following the financial year to which the return in paragraph (1)(a)(ii) relates.

(2) As regards all other members under this Part, employing authorities must keep records of all—

- (a) contributions deducted in accordance with this Part; and
- (b) contributions to the scheme made under regulation 3.C.3 (contributions by employing authorities: general),

in a manner approved by the Scottish Ministers, and, except where the Scottish Ministers waive such requirement, provide a statement in respect of such matters in respect of all members to the Scottish Ministers within 2 months of the end of each financial year.

(3) In respect of each financial year, employing authorities must also provide the Scottish Ministers with the best estimate in writing that can reasonably be made of the total contributions due to the scheme under regulation 3.C.1 (contributions by members) and 3.C.3 (contributions by employing authorities: general) within 2 months of the end of each such year.