
SCOTTISH STATUTORY INSTRUMENTS

2008 No. 226

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

Amendment of regulation Q5

50.—(1) Regulation Q5 (paying by regular additional contributions) is amended as follows.

(2) In paragraph (6)—

- (a) after “scheme” insert “before 1st April 2008”; and
- (b) for “the Inland Revenue” substitute “the Commissioners for Her Majesty’s Revenue and Customs⁽¹⁾”.

(3) After paragraph (6) insert—

“(6A) The member’s total regular additional contributions made on or after 1st April 2008 under this regulation may not exceed—

- (a) in the case of a member paying contributions of 5 per cent of the member’s pensionable pay under regulation D1 (contributions by members) on the member’s birthday immediately following the date of the election referred to in paragraph (3), 10 per cent of pensionable pay;
- (b) in the case of a member paying contributions of more than 5 per cent of the member’s pensionable pay under regulation D1 on the birthday referred to in sub-paragraph (a), 9 per cent of pensionable pay; and
- (c) in any case referred to in sub-paragraph (a) or (b), any other limit specified for the time being by the Commissioners for Her Majesty’s Revenue and Customs.”.

(1) The functions of the Commissioners for Inland Revenue were transferred to the Commissioners for Her Majesty’s Revenue and Customs by the Commissioners for Revenue and Customs Act 2005 (c. 11), section 5.