
SCOTTISH STATUTORY INSTRUMENTS

2011 No. 117

**The National Health Service Superannuation
Scheme (Scotland) Regulations 2011**

PART U

ADMINISTRATIVE MATTERS

Extension of time limits

U1. In any particular case, the Scottish Ministers may extend any time limit mentioned in these Regulations.

Determination of questions

U2.—(1) The Scottish Ministers must determine any question concerning any person's rights or liabilities under these Regulations.

(2) Any dispute shall be resolved in accordance with the dispute resolution procedure issued from time to time by the Scottish Ministers in conformity with section 50 of the 1995 Act.

(3) In making a determination under the regulations referred to in paragraph (4) the Scottish Ministers may require any person requesting a determination to submit to a medical examination by a registered medical practitioner selected by the Scottish Ministers, and in that event, the Scottish Ministers must—

- (a) also offer the person an opportunity of submitting a report from the person's own medical adviser as a result of an examination by that medical adviser; and
- (b) take that report into consideration together with the report of the medical practitioner selected by the Scottish Ministers.

(4) The regulations referred to in paragraph (3) are—

- (a) regulations E2, E3, E4, E5 and E12 in relation to physical or mental incapacity;
- (b) regulations G8(3), G11(2) and G15(2) in relation to incapacity to earn a living because of physical or mental infirmity;
- (c) regulation H1(7) in relation to incapacity to earn a living because of permanent physical or mental infirmity;
- (d) regulation J1(6) in relation to the member's good health; and
- (e) regulations E1(4), E3(8) and E12, in relation to the life expectancy of the member.

Accounts and actuarial reports

U3.—(1) The Scottish Ministers must keep accounts of this Section of the scheme in a form approved by the Treasury.

(2) The accounts will be open to examination by the Comptroller and Auditor General.

(3) Subject to paragraph (4), the scheme actuary will prepare an actuarial report of the scheme at 31st March 2004 and at the expiration of every period of 4 years after that date.

(4) The actuarial report referred to in paragraph (3) is to be based on actuarial assumptions determined by the Scottish Ministers with the consent of the Treasury.

(5) Before determining the assumptions referred to in paragraph (4) the Scottish Ministers may consult—

- (a) such representatives of employees and employing authorities as appear to the Scottish Ministers to be appropriate, and
- (b) the scheme actuary.

(6) The scheme actuary must send copies of each actuarial report of the scheme to the Scottish Ministers and the Treasury.

(7) Employing authorities must keep records of all—

- (a) contributions deducted from salaries and wages; and
- (b) contributions to this Section of the scheme made under D2(1),

in a manner approved by the Scottish Ministers and, except where the Scottish Ministers waive such requirements, provide a statement in respect of such matters, covering all scheme members except principal practitioners and non GP providers, to the Scottish Ministers within 2 calendar months of the end of each financial year.

(8) In respect of each financial year, employing authorities must also provide the Scottish Ministers, where appropriate, with the best estimate in writing that can reasonably be made of the total contributions due to this Section of the scheme under regulations D1 and D2(1) within 2 months of the end of each such year.

Cost Sharing

U4.—(1) The actuarial report referred to in regulation U3 (accounts and actuarial reports) must specify—

- (a) a recommended contribution rate (RCR); and
- (b) a projected yield from members' contributions (PYM).

(2) Where the member contribution rate or benefits in England and Wales provided by the National Health Service Pension Scheme Regulations 1995⁽¹⁾ have changed as a consequence of determinations made by the Secretary of State under regulation U4 of those regulations, the actuarial report referred to in regulation U3 (accounts and actuarial reports) must also specify—

- (a) a recommended contribution rate (RCR1), as if the changes in England and Wales had been applied in Scotland; and
- (b) a projected yield from members' contributions (PYM1) as if the changes in England and Wales had been applied in Scotland.

(3) Where the member contribution rate or benefits in England and Wales provided by the National Health Service Pension Scheme Regulations 1995 have changed as a consequence of determinations made by the Secretary of State under regulation U4 of those regulations, the initial employers' contribution rate (IECR) will be calculated as RCR1 minus PYM1.

(4) Where the member contribution rate or benefits in England and Wales provided by the National Health Service Pension Scheme Regulations 1995 have not changed as a consequence of determinations made by the Secretary of State under regulation U4 of those regulations, the initial employers' contribution rate (IECR) will be calculated as RCR minus PYM.

(1) [S.I. 1995/300](#), to which there are amendments not relevant to these Regulations.

(5) Subject to paragraph (6) employing authorities will pay contributions under regulation D2 (contributions and other payments by employing authorities) at the rate of IECR.

(6) In the event that IECR is more than one percentage point greater than or less than the rate payable by employing authorities in England and Wales under regulation U4 of the National Health Service Pension Scheme Regulations 1995, for the same period, the relevant member contribution rates and employer contribution rates will be subject to review by the Scottish Ministers having—

- (a) taken advice from the scheme actuary; and
- (b) consulted with Her Majesty's Treasury and such employee and employer representatives as appear to the Scottish Ministers to be appropriate.