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SCOTTISH STATUTORY INSTRUMENTS

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**2013 No. 174**

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

**PART 3** **S**

BENEFITS FOR PRACTITIONERS, ETC.

CHAPTER 3.C **S**

CONTRIBUTIONS

*Contributions by employing authorities*

**Contributions by employing authorities: general** **S**

**3.C.3.**—(1) The employing authority of a member who is an active member of this Section of the scheme under this Part must contribute to the scheme, in respect of the pensionable earnings of that member, at the rate specified in paragraph (4) (“the employer's standard rate”).

(2) In specifying the employer's standard rate, the Scottish Ministers must—

- (a) obtain the consent of the Treasury; and
- (b) take account of the advice of the scheme actuary and the cost of providing for any increase in pensions under the scheme as a result of orders made under the provisions of the Pensions (Increase) Act 1971 <sup>M1</sup> and section 59 (increase of official pensions) of the Social Security Pensions Act 1975 <sup>M2</sup>.

(3) If, for any period, a person holds more than one employment with an employing authority in respect of which the person is an active member of this Section of the scheme, this regulation applies in respect of each of those employments as if it were the only employment held.

(4) The employer's standard rate is 13.5%.

(5) Any contributions payable under this regulation must be paid to the Scottish Ministers.

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**Marginal Citations**

**M1** 1971 c.56.

**M2** 1970 c.60. Section 59 was amended by section 11 of, and paragraph 20 of Schedule 3 to, the [Social Security Act 1979 \(c.18\)](#), [paragraph 33](#) of Schedule 5, and Schedule 6, to the [Social Security Act 1985 \(c.53\)](#), [section 9\(8\)](#) of the [Social Security Act 1986 \(c.50\)](#), [sections 1\(7\)](#) and 5 of the [Pensions \(Miscellaneous Provisions\) Act 1990 \(c.7\)](#), [paragraph 34](#) of Schedule 2 to the [Social Security \(Consequential Provisions\) Act 1992 \(c.6\)](#) and paragraph 9(1) of Schedule 8 to the [Pensions Schemes Act 1993 \(c.48\)](#).

*Status: Point in time view as at 01/07/2013.*

*Changes to legislation: There are currently no known outstanding effects for the The National Health Service Superannuation Scheme (2008 Section) (Scotland) Regulations 2013, Cross Heading: Contributions by employing authorities. (See end of Document for details)*

## Guarantees, indemnities and bonds **S**

3.C.4.—(1) This regulation applies if—

- (a) an employing authority fails to pay contributions in accordance with regulation 3.C.3 (contributions by employing authorities: general); and
- (b) the employing authority is—
  - (i) a GMS practice;
  - (ii) an HBPMS practice;
  - (iii) a section 17C agreement provider; or
  - (iv) an OOH provider.

(2) The Scottish Ministers may require the employing authority to have in force a guarantee, indemnity or bond which provides for payment to the Scottish Ministers, should that authority fail to meet them, of all future liabilities of the authority under—

- (a) this Part; or
- (b) the National Health Service Superannuation Scheme (Scotland) (Additional Voluntary Contributions) Regulations 1998 <sup>M3</sup>.

(3) The guarantee, indemnity or bond must be in such form, in respect of such an amount and provided by such a person as the Scottish Ministers approve for the purpose.

### Marginal Citations

**M3** [S.S.I. 1998/1451](#), amended by [S.I. 2001/3649](#) and [S.S.I. 2001/465](#), 2004/62, 2005/544, 2006/307, 2008/225, 2010/22 and 369, 2011/364 and 2012/163.

**Status:**

Point in time view as at 01/07/2013.

**Changes to legislation:**

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