
SCOTTISH STATUTORY INSTRUMENTS

2013 No. 174

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

PART 3

BENEFITS FOR PRACTITIONERS, ETC.

CHAPTER 3.F

TRANSFERS

Transfers-in

Right to apply for acceptance of transfer value payment from another scheme

3.F.8.—(1) Subject to the provisions of this Chapter, an active member may apply for a transfer value payment in respect of some or all of the rights that have accrued to or in respect of the member under any kind of scheme or arrangement to which paragraph (2) applies, other than a FSAVC, to be accepted by this Section of the scheme.

(2) This paragraph applies to—

- (a) an occupational pension scheme other than a corresponding health service scheme;
- (b) a personal pension scheme;
- (c) a registered buy-out policy;
- (d) a corresponding 1995 scheme; and
- (e) a corresponding 2008 scheme.

(3) A member who makes an application for a transfer value to be accepted by the Scottish Ministers in respect of the member's rights under a corresponding 2008 scheme may not also make an application for a transfer value to be accepted in respect of the member's rights under a corresponding 1995 scheme.

(4) Paragraph (1) does not apply to rights that are directly attributable to a pension credit.

(5) In this regulation “FSAVC” means—

(a) a scheme which—

- (i) immediately before 6th April 2006 was approved by the Commissioners for Her Majesty's Revenue and Customs by virtue of section 591(2)(h) (free-standing AVC schemes) of the Income and Corporation Taxes Act 1988^{M1}; and
- (ii) became a registered scheme for the purposes of the 2004 Act by virtue of Schedule 36 (pensions schemes etc: transitional provisions and savings) to that Act; or

(b) a scheme established on or after that date as a registered free-standing AVC scheme.

(6) In the case of a 2008 Section Optant, this regulation is subject to regulation 3.K.11.

Changes to legislation: There are currently no known outstanding effects for the The National Health Service Superannuation Scheme (2008 Section) (Scotland) Regulations 2013, Section 3. (See end of Document for details)

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Marginal Citations

M1 1988 c.1. Section 591 was repealed by Part 3 of Schedule 42 of the [Finance Act 2004 \(c.12\)](#).

Changes to legislation:

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