
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

Acceptance of transfer value payments

3.F.10.—(1) If an application is duly made by a member under regulation 3.F.8 (right to apply for acceptance of transfer value payment from another scheme) the Scottish Ministers may accept the transfer value payment if such conditions as the Scottish Ministers may require are met, unless paragraph (9) applies.

(2) Subject to paragraph (8), if the Scottish Ministers accept the payment the member is entitled to count—

- (a) the appropriate increase in the member's pensionable earnings for the purposes of calculating benefits payable to, or in respect of, the member under this Section of the scheme; but
- (b) the relevant period of pensionable service for the purpose of determining whether or not the member has reached 45 years of pensionable service for the purposes of regulation 3.A.3 (meaning of "pensionable service").

(3) In paragraph (2)(a) "the appropriate increase" means the increase calculated in accordance with regulation 3.F.11 (calculation of increase to pensionable earnings as a result of a transfer-in).

(4) In paragraph (2)(b) "the relevant period" means the period calculated by reference to whichever of paragraph (5), (6) or (7) apply in respect of the transfer payment.

(5) If the Scottish Ministers accept the payment in respect of a member of a corresponding 1995 Section of the scheme, "the relevant period" means the period calculated in accordance with any guidance, tables and other relevant factors provided by the scheme actuary for that purpose, having regard to the period of employment that qualified the member for the rights in the corresponding 1995 Section of the scheme.

(6) If the Scottish Ministers accept the payment under the public sector transfer arrangements "the relevant period" means the period of pensionable service the member is entitled to count calculated—

- (a) in accordance with those arrangements; and

(b) by reference to the guidance and tables provided by the scheme actuary for the purposes of this paragraph, that are in use on the date that is used by the transferring scheme for calculating the transfer value payment.

(7) If the Scottish Ministers accept the payment from a scheme that does not participate in the public sector transfer arrangements “the relevant period” means a period equal to the period of employment that qualified the member for the rights in respect of which the transfer payment is being made.

(8) Any part of a member’s increase to pensionable earnings under paragraph (2)(a) that falls to be treated as a capped increase to pensionable earnings must count as a capped increase to pensionable earnings for the purpose of regulation 3.F.6(5) (calculating amounts of transfer value payments)(1).

(9) The Scottish Ministers may not accept a transfer value payment if—

(a) it would be applied in whole or in part in respect of the member’s or the member’s spouse’s entitlement to a guaranteed minimum pension; and

(b) it is less than the amount required for that purpose, as calculated in accordance with guidance and tables prepared by the scheme actuary for the purposes of this paragraph.

(10) Paragraph (9) does not apply if the transfer would be paid under the public sector transfer arrangements.

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

(1) For the meaning of “capped increase to pensionable earnings”, see regulation 3.F.12.