
SCOTTISH STATUTORY INSTRUMENTS

2014 No. 154

**The National Health Service Superannuation Scheme
(Scotland) (Miscellaneous Amendments) Regulations 2014**

PART 2

**Amendment of the National Health Service
Superannuation Scheme (Scotland) Regulations 2011**

Amendment of regulation T3

- 11.** In regulation T3 (deduction of tax: further provision)—
- (a) in paragraph (4), for “transitional” substitute “fixed”;
 - (b) in paragraph (5A)—
 - (i) for “transitional” substitute “fixed”;
 - (ii) after “Act 2011”, insert “or paragraph 1 of Schedule 22 to the Finance Act 2013⁽¹⁾”;
and
 - (iii) after “Regulations 2011”, insert “or the Registered Pension Schemes and Relieved Non-UK Pension Schemes (Lifetime Allowance Transitional Protection) (Notification) Regulations 2013⁽²⁾”;
 - (c) after paragraph (5A), insert—

“(5B) If a person claiming a benefit under these Regulations intends to rely on entitlement to individual protection against a lifetime allowance charge in accordance with paragraph 1 of Schedule 1 to the Finance Act 2014, that person must give to the scheme administrator—

 - (a) the reference number issued by the Commissioners under the Registered Pension Schemes and Relieved Non-UK Pension Schemes (Lifetime Allowance Transitional Protection) (Notification) Regulations 2014 in respect of that entitlement; and
 - (b) the information referred to in paragraph (4).”;
 - (d) in paragraph (6), after “paragraph (5)” insert “, (5A) or (5B)”; and
 - (e) in paragraph (7), after “paragraph (5)” insert “, (5A) or (5B)”.

(1) 2013 c.29.

(2) S.I. 2013/1741.