

SCHEDULE 10

Regulation 31

Practitioner Contribution Payments

PART 1

Accounts

Medical practitioners and non-GP providers

1.—(1) This paragraph applies to a member (M) who belongs to group D in regulation 27(1) by virtue of being—

- (a) a medical practitioner; or
- (b) a non-GP provider.

(2) In respect of each scheme year, M must provide each relevant Health Board (or someone appointed to act on its behalf) with a certificate of M's pensionable earnings based on—

- (a) the accounts drawn up in accordance with generally accepted accounting practice by the practice of which M is a member; and
- (b) the return that M has made to Her Majesty's Revenue and Customs (HMRC) in respect of M's earnings for the year.

(3) The certificate must be provided before the end of the period of one month starting on the date when the return was required to be submitted to HMRC.

Medical practitioners not members of a practice

2.—(1) This paragraph applies to a member (M) who in relation to the provision of services is a locum practitioner but not a principal practitioner.

(2) M must provide each relevant Health Board (or someone appointed to act on its behalf) with a monthly certificate of M's pensionable earnings based on the payments M receives from employing authorities for practitioner services less deductions authorised by the Scottish Ministers.

Information to be provided to scheme manager

3.—(1) In respect of each scheme year, each employing authority and contractor must provide the scheme manager or someone acting on the scheme manager's behalf with a statement of estimated pensionable earnings in respect of—

- (a) a non-GP provider that is a GMS practice or Section 17C Agreement provider or an HBPMS contractor who assists in the provision of NHS services provided by that GMS practice, Section 17C Agreement provider or HBPMS contractor;
- (b) a medical practitioner who performs medical services as, or on behalf of, the practice or contractor;
- (c) a medical practitioner employed by the practice or contractor.

(2) In respect of each scheme year, each employing authority (or someone appointed to act on its behalf) must, in respect of medical practitioners employed or engaged by the practice or contractor, provide the scheme manager with an end-of-year statement of—

- (a) pensionable earnings;

- (b) contributions to this scheme made under regulation 31 (contributions by practitioners and non-GP providers) and the modifications to that regulation referred to in regulations 37 and 38;
 - (c) contributions to this scheme made under regulation 32 (contributions by employing authorities); and
 - (d) pensionable earnings deemed in accordance with regulation 28 (pensionable earnings: break in service).
- (3) The scheme manager must be provided with—
- (a) the statement referred to in sub-paragraph (1) at least 1 month before the beginning of the scheme year;
 - (b) the statement referred to in sub-paragraph (2) no later than 3 months after the end of the scheme year.
- (4) A contracting Health Board (or someone appointed to act on its behalf) must, before the end of the period of 13 months after the end of a scheme year, forward to the scheme manager in respect of the scheme year a copy of the records the Board maintains in respect of—
- (a) all contributions to this scheme made under regulation 31 in respect of medical practitioners and non-GP providers; and
 - (b) their pensionable earnings.

Failure of member to comply with this Schedule

4.—(1) If, in respect of a scheme year, a practitioner or non-GP provider has failed to comply with the requirements of whichever of paragraph 1 or 2 applies to the member, the member's pensionable earnings for the scheme year are zero. This is subject to sub-paragraphs (2) and (3).

(2) If, in respect of a scheme year, the employing authority of a practitioner or non-GP provider member is in possession of a figure representing all or part of the member's pensionable earnings for that year, the scheme manager may treat that figure as the amount of the member's pensionable earnings for the year where—

- (a) the member has failed to comply with the requirements of whichever of paragraph 1 or 2 applies to the member; and
 - (b) a benefit in respect of the member's service as a practitioner or non-GP provider is payable to, or in respect of the member, under these Regulations.
- (3) If, in respect of a scheme year, a practitioner or non-GP provider (the member)—
- (a) dies without complying with the requirements of whichever of paragraph 1, 2 or 3 applies to the member; or
 - (b) is, in the opinion of the scheme manager, unable to look after the member's own affairs by reason of illness or lack of capacity,

the scheme manager may require the member's executors or a person (or persons) duly authorised to act on the member's behalf to provide the relevant certificate, notice or statement within the period specified in sub-paragraph (4).

- (4) The period is—
- (a) that referred to in whichever of paragraph 1 or 2 was or is applicable to the member; or
 - (b) such other period as the scheme manager permits.

Certificates, notices and statements

5. The certificates, notices and statements referred to in this Schedule—

- (a) must be in such form as the scheme manager from time to time requires;
- (b) may be provided to the scheme manager in such manner as the scheme manager from time to time permits.

PART 2

Payment arrangements

Medical practitioners and non-GP providers

6.—(1) Where a medical practitioner or a non-GP provider (the member) is engaged under a contract of service or for services by an employing authority or is a partner or shareholder in an employing authority that is not an OOH provider, the authority must—

- (a) deduct contributions payable under regulation 30 or 31 (as the case may be) from any pensionable earnings it pays to the member; and
- (b) where it is not also the contracting Health Board, pay those contributions to that Board (or someone appointed to act on its behalf).

(2) Subject to sub-paragraph (7), where a medical practitioner or a non-GP provider is—

- (a) an employing authority which is a GMS practice, a Section 17C Agreement provider or an HBPMS contractor; or
- (b) a shareholder or partner in such an employing authority,

the employing authority must pay contributions under regulation 32 to the contracting Health Board (or someone appointed to act on its behalf).

(3) Where a medical practitioner or non-GP provider is a shareholder or partner in more than one employing authority referred to in sub-paragraph (2)—

- (a) in the case of a medical practitioner, each such employing authority must pay contributions under regulation 32 on any pensionable earnings it pays to the practitioner or, as the case may be, on the practitioner's share of the partnership profits, to the contracting Health Board (or someone appointed to act on its behalf);
- (b) in the case of a non-GP provider, the employing authority to which regulation 27(3)(b) applies must pay contributions under regulation 32 on any pensionable earnings it pays to the non-GP provider or, as the case may be, on the non-GP provider's share of the partnership profits, to the contracting Health Board (or someone appointed to act on its behalf).

(4) Where sub-paragraph (1) applies (but sub-paragraph (2) does not) and the employing authority referred to in sub-paragraph (1) is—

- (a) not the contracting Health Board, the authority must pay contributions under regulation 32 to the contracting Health Board (or someone appointed to act on its behalf);
- (b) the contracting Health Board, that Board (or someone appointed to act on its behalf) must pay contributions under regulation 32 to the scheme manager in respect of any pensionable earnings it pays to the scheme manager.

(5) Where a practitioner (other than a locum practitioner) is engaged under a contract of service or for services by an employing authority, that authority must—

- (a) deduct contributions under regulation 31 from any pensionable earnings it pays to the practitioner; and

- (b) in the case of a medical practitioner who belongs to group A or B in regulation 27(1), where it is not also the contracting Health Board, pay those contributions to that Board (or someone acting on its behalf).
- (6) Where sub-paragraph (5) applies, if the employing authority—
 - (a) is not the contracting Health Board, the authority must pay contributions under regulation 32 to the contracting Health Board (or someone appointed to act on its behalf);
 - (b) is the contracting Health Board, the contracting Health Board (or someone appointed to act on its behalf) must pay contributions under regulations 30(5) or 31(7) to the scheme manager in respect of any pensionable earnings it pays to the practitioner.
- (7) A locum practitioner who is also a principal practitioner must pay contributions under regulation 31 to the contracting Health Board (or someone appointed to act on its behalf).
- (8) If contributions are payable by a locum practitioner under sub-paragraph (7) in respect of pensionable locum work carried out for an employing authority, the authority must pay contributions under regulation 32 in respect of that work—
 - (a) to the contracting Health Board (or someone appointed to act on its behalf); or
 - (b) to the scheme manager
- (9) Sub-paragraph (10) applies where, as regards a medical practitioner, an employing authority—
 - (a) is not the contracting Health Board and it is a function of the employing authority to provide the contracting Health Board (or someone appointed to act on its behalf) with a record of any—
 - (i) pensionable earnings paid by it to a practitioner;
 - (ii) contributions deducted by it in accordance with sub-paragraph (1) or (5), not later than the 7th day of the month following the month in which the earnings were paid;
 - (b) is the contracting Health Board that has deducted contributions in accordance with sub-paragraph (1) or (5) and is liable to pay contributions under regulation 32 in respect of any pensionable earnings it pays to a practitioner.
- (10) It is a function of the contracting Health Board (or someone appointed to act on its behalf) to maintain a record of—
 - (a) the matters referred to in sub-paragraph (9)(a)(i) and (ii);
 - (b) contributions paid to it by a medical practitioner; and
 - (c) contributions paid to it by a locum practitioner.
- (11) It is a function of the contracting Health Board (or someone appointed to act on its behalf) to pay the contributions—
 - (a) paid to it by a medical practitioner or locum practitioner;
 - (b) paid to it by another employing authority; and
 - (c) it is liable to pay by virtue of sub-paragraphs (4)(b) and (6)(b),in accordance with the provisions of this paragraph, to the scheme manager not later than the 19th day of the month following the month in which the earnings were paid.

Dentists

7.—(1) A general dental practitioner who belongs to group D for the purposes of regulation 27(1) must pay contributions under regulation 31 in respect of pensionable earnings that relate to an

agreement to provide general dental services to the Health Board with which the practitioner has that agreement (or someone appointed to act on its behalf).

(2) The dental contractor which is the employing authority must pay under regulation 32 the contributions, in respect of all dental practitioners employed by that contractor, that are payable in respect of the pensionable earnings mentioned in sub-paragraph (1) to the Health Board with which it has an agreement to provide general dental services (or someone appointed to act on its behalf).

Payment of contributions to the contracting Health Board (or someone who is acting on its behalf)

8. Contributions which are required to be paid to the contracting Health Board (or someone appointed to act on its behalf) in accordance with this Schedule must be paid not later than the 7th day of the month following the month in which the earnings were paid.

Recovery of unpaid contributions

9.—(1) Sub-paragraph (2) applies where, despite this Schedule—

- (a) a practitioner, locum practitioner or non-GP provider has failed to pay contributions under regulation 30 or 31;
- (b) a practitioner or non-GP provider has failed to pay contributions under regulation 32; or
- (c) an employing authority has failed to deduct contributions under regulation 30.

(2) The scheme manager may recover the amount of any unpaid contributions—

- (a) where an employing authority has ceased to exist and paragraph (a) of sub-paragraph (1) applies, by adding the amount of those unpaid contributions to the amount of contributions under regulation 30 or 31 the practitioner or non-GP provider in question is due to pay to the contracting Health Board (or someone appointed to act on its behalf); or
- (b) by deduction from any payment of a benefit to, or in respect of, the member entitled to that benefit: such a deduction must be to the member's advantage and is subject to the member's consent.

(3) If sub-paragraph (2)(a) applies, the practitioner or non-GP provider must record the amount of the unpaid contributions in a certificate referred to in Part 1 of this Schedule.

(4) This paragraph does not affect any other method of recovery the scheme manager may have.

Changes to legislation:

There are currently no known outstanding effects for the The National Health Service Pension Scheme (Scotland) Regulations 2015, SCHEDULE 10.