
SCOTTISH STATUTORY INSTRUMENTS

2018 No. 124

**The National Health Service Pension Scheme (Scotland)
(Additional Voluntary Contributions) Regulations 2018**

Interpretation

2.—(1) In these Regulations, except where the context otherwise requires, the meaning of the words or expression in Column 1 is given in Column 2 of the table below—

<i>Column 1 (words or expression)</i>	<i>Column 2 (meaning or reference to provision where meaning is to be found)</i>
The 1993 Act	The Pension Schemes Act 1993 M1
	;
The 1999 Act	The Welfare Reform and Pensions Act 1999 M2
	;
The 2004 Act	The Finance Act 2004 M3
	;
The 2014 Act	The Taxation of Pensions Act 2014 M4
	;
The 2009 Regulations	Registered Pension Schemes (Authorised Payments) Regulations 2009 M5
	;
The 2011 Regulations	The National Health Service Superannuation Scheme (Scotland) Regulations 2011 M6
	;
The 2013 Regulations	The National Health Service Superannuation Scheme (2008 Section) (Scotland) Regulations 2013 M7
	;
The 2015 Regulations	The National Health Service Pension Scheme (Scotland) Regulations 2015 M8
	;

The AVC scheme	The National Health Service Pension Scheme (Scotland) Additional Voluntary Contribution scheme, the rules of which are set out in these Regulations;
Appropriate rights	The rights which are described in paragraph 5 of schedule 5 of the 1999 Act (pension credits: mode of discharge, appropriate rights);
Approved Scheme	A retirement benefit scheme approved under chapter 1 of Part XIV of the Taxes Act (retirement benefit schemes);
Authorised fund	A fund managed by— <ul style="list-style-type: none"> (a) (a) an authorised provider selected by the Scottish Ministers for the purposes of these Regulations; or (b) any successor, transmittee or assignee of any person in paragraph (a) who is— <ul style="list-style-type: none"> (i) (i) an authorised provider; and (ii) approved by the Scottish Ministers;
Authorised provider	The meaning given by section 1 of the Superannuation Act 1972;
Child	A person who qualifies for— <ul style="list-style-type: none"> (a) (a) a dependent child's allowance under regulation H2 of the 2011 Regulations; (b) a surviving dependent child's pension under regulation 2.E.8 or 3.E.8 of the 2013 Regulations as the case may be; or (c) a surviving child's pension under regulation 120 of the 2015 Regulations;
Civil partner and civil partnership	To be construed in accordance with regulation 3;
Contributor	A person in respect of whom an election under regulation 4(1) has effect;
Date of retirement	The date on which benefits become payable to the participator under— <ul style="list-style-type: none"> (a) regulations E1 (normal retirement pension) to E12 (preserved pension) of the 2011 Regulations; (b) regulation 2.D.1 (normal retirement pension), 2.D.4 (early payment of pension with actuarial reduction), 2.D.5 (partial retirement)(member at least 55)), 2.D.8 (early retirement on ill health (active members)) 2.D.10 (early retirement on ill health (deferred members)), 2.D.11 (early retirement on termination of employment by the employing authority), regulation 3.D.1 (normal retirement pension), 3.D.4 (early payment of pension with actuarial reduction), 3.D.5 (partial retirement)(member at least 55)), 3.D.7 (early retirement on ill health (active members)) 3.D.9

	(early retirement on ill health (deferred members)) of the 2013 regulations;
	(c) regulations 72, 78, 80, 81, 83, 89 or 93 of the 2015 regulations; or
	(d) in the case of a benefit referred to in regulation 12(1)(d) of these Regulations, a commencement date that the participator requests that is on or after the participator's normal minimum pension age: for these purposes, normal minimum retirement age has the meaning given in section 279(1) of the 2004 Act,
	as the case may be;
Dependant	(a) (a) a surviving spouse of a participator (providing the marriage was not, prior to 1st April 1995, subject to an order of judicial separation);
	(b) any surviving child of a participator;
	(c) any person in whose favour a participator has made an election under—
	(i) (i) regulation J1 (allocation of pension by member for benefit of dependant) of the 2011 Regulations;
	(ii) regulation 2.D.17 or 3.D.13 (election to allocate pension) of the 2013 Regulations; or
	(iii) regulation 50 of the 2015 Regulations;
	as the case may be; or
	(d) (d) a surviving civil partner or surviving [F ¹ scheme partner] of a participator;
Dependant's pension	A pension which becomes payable to a dependant on the death of a participator;
Eligible member	The meaning given by section 101P(1) of the 1993 Act;
The Index	At any time means the Retail Prices Index as published by the Office of National Statistics, for the calendar month three months prior to that time;
Insurance company	(a) (a) a person who has permission under Part 4A of the Financial Services and Markets Act 2000 ^{M9} to effect or carry out contracts of long-term insurance; or
	(b) an EEA firm of the kind mentioned in paragraph 5(d) of schedule 3 of that Act which has permission under paragraph 15 of that schedule (as a result of qualifying for authorisation under paragraph 12 (1) of that schedule to effect or carry out contracts of long-term insurance);
	To be construed with with—

	(a) (a) section 22 of the Financial Services and Markets Act 2000;
	(b) any relevant order under that section; and
	(c) schedule 2 of that Act;
Lifetime allowance	To be construed in accordance with Part 4 of the 2004 Act (pension schemes etc);
Lump sum death benefit	A lump sum which will become payable in the event of a person's death while paying contributions to provide for it;
Marriage	Marriage other than marriage of a same sex couple unless otherwise provided;
NHS Pension Scheme	The National Health Service Pension Scheme for Scotland, the rules of which are set out in the 2011 Regulations (the 1995 Section), the 2013 Regulations (the 2008 Section) and the 2015 Regulations (the 2015 scheme);
Normal benefit age	(a) (a) in the case of a person whose pension arrangements were governed by 2011 Regulations at the date on which the person's election under [F ² regulation 4] took effect, the age of 60;
	(b) in the case of a person whose pension arrangements are governed by the 2013 Regulations, the age of 65;
	(c) in the case of a person whose pension arrangements are governed by the 2015 Regulations—
	(i) (i) the person's state pension age; or
	(ii) if higher, the age of 65;
Occupational pension scheme	The meaning given by section 1 of the 1993 Act;
Participant	(a) (a) a contributor who has made a benefits election under regulation 12(9);
	(b) a contributor who has died;
	(c) a person who has ceased to be a contributor but has not exercised any right to take a cash equivalent within the meaning of section 94 of the 1993 Act or to be paid a lump sum under regulation 14; or
	(d) a person in respect of whom investments have been made under regulations 8(1), 9(2) or 10(4);
Pension commencement lump sum	A lump sum for the purposes of Part I of schedule 29 of the 2004 Act not exceeding 25 per cent of the proceeds of any investment made under regulation 8(1), 9(2) or 10(4);
Pension credit	A credit under section 29(1)(b) of the 1999 Act and includes a credit under corresponding Northern Ireland legislation;
Pension credit benefit	The meaning given by section 101B of the 1993 Act;

Pension credit member	The meaning given by section 124(1) of the Pensions Act 1995;
Pension credit rights	The meaning given by section 101B of the 1993 Act;
Pensionable employment	NHS employment in respect of which a person contributes to the NHS Pension Scheme for Scotland or such other employment as the Scottish Ministers may approve for the purposes of a direction under section 7 of the Superannuation (Miscellaneous Provisions) Act 1967 M10 or a determination under section 25(5) of the Public Service Pensions Act 2013 M11 ;
Pensionable service	To be construed in accordance with whichever of the following is applicable— (a) (a) regulation C2 (meaning of “pensionable service”) of the 2011 Regulations; (b) regulation 2.A.3 (meaning of “pensionable service”), 2.A.4 (meaning of “pensionable service”: part-time service) or 3.A.3 (meaning of “pensionable service”) of the 2013 Regulations; or (c) regulation 20 of the 2015 Regulations;
Registered pension scheme	The meaning given by section 150(2) of the 2004 Act;
Retirement	To be construed in accordance with whichever of the following is applicable— (a) (a) the 2011 Regulations; (b) the 2013 Regulations; or (c) the 2015 Regulations;
Salary	All salary, wages, fees and other payments paid or made to a person in respect of the employment of that person;
Scheme Partner	[^{F3} A person (“P”) is the scheme partner of a participator if— (a) (a) the participator and P are living together as if they were husband and wife or civil partners, (b) the participator and P are not prevented from marrying or entering into a civil partnership, (c) the participator and P are financially interdependent or the person is financially dependent on the contributor, and (d) neither the participator nor P is living with a third person as if they were husband and wife or as if they were civil partners.]
Surviving scheme partner	[^{F4} A person is a surviving scheme partner of a participator if the Scottish Ministers are satisfied that for a continuous period of at least two years, ending with the participator’s

	death, the person was the scheme partner of that participator.]
Widow and Widower	Does not include a reference to marriage of a same sex couple.

(2) Subject to paragraph (1) and except where the context otherwise requires, other expressions in these Regulations have the same meaning as in whichever of the 2011 Regulations, the 2013 Regulations or the 2015 Regulations as are applicable in the circumstances.

Textual Amendments

- F1** Words in reg. 2(1) substituted (with effect from 1 June 2018) by [The National Health Service Superannuation and Pension Schemes \(Miscellaneous Amendments\) \(Scotland\) Regulations 2021 \(S.S.I. 2021/102\)](#), regs. 1(2)(5), **53(2)(a)**
- F2** Words in reg. 2(1) substituted (1.4.2019) by [The National Health Service Superannuation and Pension Schemes \(Scotland\) \(Miscellaneous Amendments\) Regulations 2019 \(S.S.I. 2019/46\)](#), regs. 1, **17**
- F3** Words in reg. 2(1) substituted (with effect from 1 June 2018) by [The National Health Service Superannuation and Pension Schemes \(Miscellaneous Amendments\) \(Scotland\) Regulations 2021 \(S.S.I. 2021/102\)](#), regs. 1(2)(5), **53(2)(b)**
- F4** Words in reg. 2(1) substituted (with effect from 1 June 2018) by [The National Health Service Superannuation and Pension Schemes \(Miscellaneous Amendments\) \(Scotland\) Regulations 2021 \(S.S.I. 2021/102\)](#), regs. 1(2)(5), **53(2)(c)**

Marginal Citations

- M1** 1993 c.48.
- M2** 1999 c.30.
- M3** 2004 c.12.
- M4** 2014 c.30.
- M5** S.I. 2009/1171.
- M6** S.S.I. 2011/117 as amended by S.S.I. 2011/173.
- M7** S.S.I. 2013/174.
- M8** S.S.I. 2015/94.
- M9** 2000 c.8.
- M10** 1967 c.28.
- M11** 2013 c.25.

Changes to legislation:

There are currently no known outstanding effects for the The National Health Service Pension Scheme (Scotland) (Additional Voluntary Contributions) Regulations 2018, Section 2.