



National Health Service (Scotland) Act 1972

1972 CHAPTER 58

PART V

TRANSFER OF PROPERTY, RIGHTS, LIABILITIES AND STAFF

[^{F1}34A Provision for early retirement in lieu of compensation for loss of office.

- (1) In order to facilitate the early retirement of certain persons who might otherwise suffer, in consequence of this Act, loss of employment or loss or diminution of emoluments, any person who—
 - (a) is in any such employment as may be prescribed for the purposes of this subsection; and
 - (b) attains or has attained the age of fifty on or before a prescribed date; and
 - (c) fulfils such other conditions as may be prescribed;may by notice given before a prescribed date and in the prescribed manner elect that this section shall apply to him.
- (2) Where any person has made an election under the preceding subsection, then, unless within a prescribed period notice of objection to the election is given to him by a prescribed person, this section shall apply to him on his retirement within a prescribed period and before attaining the normal retiring age and compensation on his retirement shall not be payable to or in respect of him in pursuance of section 24 of the ^{M1}Superannuation Act 1972 (which among other things relates to compensation for loss of office).
- (3) Subject to the following subsection, the Secretary of State shall by regulations provide for the payment by him to or in respect of a person to whom this section applies of benefits corresponding, as near as may be, to those which would have been paid to or in respect of that person under the relevant superannuation scheme if—
 - (a) at the date of his retirement he had attained the normal retiring age; and

Changes to legislation: There are currently no known outstanding effects for the National Health Service (Scotland) Act 1972, Section 34A. (See end of Document for details)

- (b) the actual period of his reckonable service were increased by such period as may be prescribed, not exceeding the period beginning on the date of his retirement and ending on the date on which he would attain the normal retiring age.
- (4) Regulations in pursuance of the preceding subsection shall be so framed as to secure that the sums which would otherwise be payable under regulations in accordance with that subsection to or in respect of any person are reduced to take account of any benefits payable to or in respect of him under the relevant superannuation scheme.
- (5) Any sums payable under regulations made in pursuance of subsection (3) of this section shall be treated for the purposes of section 73 of the ^{M2}Finance Act 1972 (under which compensation for loss of office or employment is chargeable to tax as a payment made on retirement or removal from office or employment) in like manner as compensation paid in pursuance of the said section 24.
- (6) In this section—
- “normal retiring age” means—
- (a) in relation to any person to whom an age of compulsory retirement applies by virtue of the relevant superannuation scheme, that age; and
- (b) in relation to any other person, the age of sixty-five in the case of a man and sixty in the case of a woman or, in either case, such other age as may be prescribed;
- “reckonable service”, in relation to any person means service in respect of which benefits are payable under the relevant superannuation scheme; and
- “relevant superannuation scheme”, in relation to any person, means the instrument which is applicable in the case of his employment and which makes provision with respect to the pensions, allowances or gratuities which, subject to the fulfilment of certain requirements and conditions, are to be, or may be, paid to or in respect of persons in that employment.]

Textual Amendments

F1 S. 34A inserted by [National Health Service Reorganisation Act 1973 \(c. 32\)](#), [Sch. 4 para. 141](#)

Marginal Citations

M1 1972 c. 11.

M2 1972 c. 41.

Changes to legislation:

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