
STATUTORY INSTRUMENTS

1998 No. 1451

The National Health Service Superannuation Scheme (Scotland)
(Additional Voluntary Contributions) Regulations 1998

PART I

Preliminary

Citation, commencement and retrospective effect

1.—(1) These Regulations may be cited as the National Health Service Superannuation Scheme (Scotland) (Additional Voluntary Contributions) Regulations 1998.

(2) These Regulations shall come into force on 13th July 1998 and shall have effect from 1st February 1991⁽¹⁾.

Interpretation

2.—(1) In these Regulations, except where the context otherwise requires—

“the 1995 Regulations” means the National Health Service Superannuation Scheme (Scotland) Regulations 1995⁽²⁾

“the Taxes Act” means the Income and Corporation Taxes Act 1988⁽³⁾

“approved scheme” means a retirement benefits scheme approved under Chapter I of Part XIV of the Taxes Act;

“authorised fund” means a fund managed by an authorised provider selected by the Secretary of State for the purposes of these Regulations;

“authorised provider” has the meaning given to it by section 10(6) of the Superannuation Act 1972;

“child” means a child who is entitled to a dependent child’s allowance under regulation H2 of the 1995 Regulations;

“contributor” means a person in respect of whom an election under regulation 3(1) has effect;

“dependant” means either a surviving spouse (providing the marriage was not, prior to 1st April 1995, subject to a decree of separation) or any surviving child of a participant;

“dependant’s pension” means a pension which becomes payable to a dependant on the death of a participant;

“free-standing additional voluntary contributions scheme” means an approved scheme which falls within section 591(2)(h) of the Taxes Act (discretionary approval);

(1) See section 12(1) of the Superannuation Act 1972 which provides that regulations may be framed so as to have effect from a date earlier than that of their making.

(2) S.I.1995/365, amended by S.I. 1997/1434 and 1916.

(3) 1988 c. 1.

“the Index” at any time means the Retail Price Index or any successor agreed as appropriate by the Board of Inland Revenue, for the calendar month three months prior to that time;

“insurance company” means a body authorised under section 3 or 4 of the Insurance Companies Act 1982⁽⁴⁾ to carry on long term insurance business or an EC company as defined by section 2(6) of that Act⁽⁵⁾ which carries on long term insurance business through a branch in the United Kingdom and in respect of which such of the requirements of Part I of Schedule 2F to that Act⁽⁶⁾ as are applicable have been complied with;

“lump sum death benefit” means a lump sum which will become payable in the event of a person’s death while paying contributions to provide for it;

“participator” means—

- (a) a person in respect of whom investments have been made under regulation 7, 8(2) or 9(4) and who has not exercised any right to take a cash equivalent within the meaning of section 94 of the Pension Schemes Act 1993⁽⁷⁾ or to be paid a lump sum under regulation 14; or
- (b) a person who, while he was a participator in terms of paragraph (a) above, has made a benefits election under regulation 11(3) or has died.

“pensionable employment” means NHS employment in respect of which a person contributes to the NHS Superannuation Scheme for Scotland;

“pensionable service” is to be construed in accordance with regulation C2 of the 1995 Regulations;

“personal pension scheme” means a scheme approved under Chapter IV of Part XIV of the Taxes Act;

“retirement” is to be construed in accordance with the 1995 Regulations and “date of retirement” means the date on which benefits become payable to the participator under any of regulations E1 to E6 of those Regulations;

“retirement benefits scheme” has the meaning given in section 611 of the Taxes Act;

“salary” means all salary, wages, fees and other payments paid or made to a person as such for his own use in respect of his employment.

(2) Subject as aforesaid and except where the context otherwise requires, other expressions in these Regulations have the same meaning as in the 1995 Regulations.

(4) 1982 c. 50.

(5) Subsection (6) was inserted by S.I. 1994/1696.

(6) Schedule 2F was inserted by S.I. 1994/1696.

(7) 1993 c. 48.