
STATUTORY INSTRUMENTS

2008 No. 653

The National Health Service Pension Scheme Regulations 2008

PART 3

BENEFITS FOR PRACTITIONERS ETC.

CHAPTER 3.F

TRANSFERS

Transfers in

3.F.12 Meaning of “capped transferred-in service”

- (1) This regulation applies if—
- (a) the Secretary of State accepts a transfer value payment in respect of a member under a transfer to which the public sector transfer arrangements apply, and
 - (b) the service in respect of which the transfer is made was, or included, capped service in employment to which the Scheme by which the payment is made (“the transferring Scheme”) applied.
- (2) For the purposes of this Part, the same proportion of the service that the member is entitled to count under regulation 3.F.10(2)(a) as the capped service bears to the whole of the service in respect of which the transfer is made is capped transferred-in service.
- (3) For the purposes of paragraph (1)(b), the service in respect of which the transfer is made was capped service so far as—
- (a) in the case of service before 6th April 2006, the member was an active member of the transferring scheme whose pension under that scheme in respect of the service was to be calculated by reference to remuneration limited in each tax year to the permitted maximum for that year within the meaning of section 590C(2) of the Income and Corporation Taxes Act 1988(1), or
 - (b) in the case of service on or after 6th April 2006, the member was an active member of the transferring scheme whose pension under that scheme in respect of the service was to be calculated by reference to remuneration limited in each tax year to an amount calculated in the same manner as the permitted maximum under that section was calculated for tax years ending before that date.
- (4) For the purposes of paragraph (3), it does not matter whether, apart from the application of the limit, the member’s remuneration in any tax year would have exceeded the amount of the limit.