

SCHEDULES

SCHEDULE 3

Regulation 14

Administrative matters

PART 1

Accounts and information

Scheme accounts and actuarial valuations

1.—(1) This paragraph applies to—

- (a) this scheme; and
- (b) any statutory pension scheme that is connected with it,

which in this paragraph are together referred to as “the relevant schemes”.

(2) In addition to any obligations on record keeping imposed on the scheme manager by regulations made pursuant to section 16 of the 2013 Act, the scheme manager must keep accounts of all income and expenditure of the relevant schemes in a form approved by the Treasury.

(3) The accounts must be open to examination by the Comptroller and Auditor General.

(4) The scheme actuary must prepare a valuation of the relevant schemes in accordance with any Treasury directions given from time to time pursuant to section 11(2) of the 2013 Act.

(5) The scheme actuary must send a copy of the valuation of the relevant schemes to the scheme manager and to the Treasury.

Scheme information

2.—(1) The scheme manager or Secretary of State may publish or provide to the Treasury scheme information (as defined in section 15 of the 2013 Act) whether or not required to do so by any Treasury directions given from time to time pursuant to that section.

(2) Nothing in sub-paragraph (1) requires the scheme manager or Secretary of State to publish or provide to the Treasury any scheme information—

- (a) which the scheme manager or Secretary of State is not required by Treasury directions to publish or provide to the Treasury; or
- (b) which the scheme manager or Secretary of State, apart from sub-paragraph (1), is prohibited lawfully from publishing or providing.

Benefit information statements

3.—(1) The scheme manager must provide a benefit information statement to each active member in accordance with—

- (a) section 14 (information about benefits) of the 2013 Act; and
- (b) any Treasury directions given from time to time pursuant to that section.

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(2) Sub-paragraph (1) does not provide a right for an active member to request a benefit information statement.

(3) A benefit information statement provided pursuant to sub-paragraph (1) is to be treated as though it is the information mentioned in regulation 16(2)(a) of the Occupational and Personal Pension Schemes (Disclosure of Information) Regulations 2013 ^{M1} for the purposes of determining whether or not information must be given under regulation 16(1) of those Regulations.

Marginal Citations

M1 [S.I. 2013/2734](#).

PART 2

Claims and payments

Claims for benefits

4.—(1) A person claiming to be entitled to benefits under these Regulations (“the claimant”) must make a claim in writing to the scheme manager.

(2) Pursuant to such a claim, the claimant and, where appropriate, the member's employing authority (including any previous employing authority of the member) must provide such—

- (a) evidence of entitlement;
- (b) information required in order to deal with the claim; and
- (c) authority or permission as may be necessary for the release by third parties of information in their possession relating to the claimant or member,

as the scheme manager may from time to time require for the purposes of these Regulations.

(3) A claim referred to in sub-paragraph (1) may be made by a person or persons other than the claimant where the scheme manager so provides.

(4) Any claim for benefit required in writing under these Regulations, and any evidence, information, authority or permission given in connection with that claim, may be made or given by means of an electronic communication where such method of communication is approved by the scheme manager from time to time.

(5) In this regulation, “electronic communication” has the same meaning as in section 15(1) of the Electronic Communications Act 2000 ^{M2}.

Marginal Citations

M2 [2000 c.7](#). Section 15(1) has been amended by section 406(1) of, and paragraph 158 of Schedule 17 to, the [Communications Act 2003 \(c.21\)](#).

Provision of information: continuing entitlement to benefits

5.—(1) The scheme manager may specify a date by which a person who is in receipt of a benefit under this scheme is to provide the scheme manager with all or any of the following material—

- (a) evidence of the person's identity;
- (b) the person's contact details;

(c) evidence of the person's continuing entitlement to the benefit.

(2) Where a person fails to provide material in accordance with sub-paragraph (1), the scheme manager may withhold all, or any part of, any benefit payable to that person.

Trivial commutation lump sum

6.—(1) The scheme manager may pay a person entitled to a pension under this scheme a lump sum representing the capital value of the pension and of any benefits that might have become payable under the scheme on the person's death apart from the payment if the conditions specified in sub-paragraph (2) are met.

(2) The conditions are that the payment complies with the following requirements (so far as apply)—

- (a) the contracting-out requirements [^{F1}mentioned in section 9(2) of the 1993 Act];
- (b) the preservation requirements (see section 69(2) of the 1993 Act);
- (c) regulation 2 of the Occupational Pension Schemes (Assignment, Forfeiture, Bankruptcy etc.) Regulations 1997 ^{M3};
- (d) Part 2 of the Registered Pension Schemes (Authorised Payments) Regulations 2009 ^{M4};
- (e) the lump sum rule (see in particular, paragraph 7 of Schedule 29 to the 2004 Act ^{M5}: trivial commutation lump sums for the purposes of Part 4 of that Act); and
- (f) the lump sum death benefit rule (see, in particular, paragraph 20 of that Schedule ^{M6}: trivial commutation lump sum death benefit for the purposes of that Part).

(3) The lump sum must be calculated by the scheme manager in accordance with advice from the scheme actuary.

(4) The payment of a lump sum under this regulation discharges all liabilities of the scheme manager in respect of the pension in question and of any other such benefits as mentioned in sub-paragraph (1).

Textual Amendments

- F1** Words in Sch. 3 para. 6(2)(a) inserted (1.4.2015) by The National Health Service Pension Scheme, Injury Benefits and Additional Voluntary Contributions (Amendment) Regulations 2016 (S.I. 2016/245), regs. 1(8), **84(2)** (with reg. 105)

Marginal Citations

- M3** S.I. 1997/785. Regulation 2 has been amended by S.I. 2002/681, 2005/706, 2006/744 and 2009/2930.
- M4** S.I. 2009/1171.
- M5** Paragraph 7 has been amended by sections 65 and 67 of, and paragraphs 23 and 29 of Schedule 16 and 1, 3, and 4(1) and (3) of Schedule 18 to, the Finance Act 2011 (c.11), **section 42(1)** of the Finance Act 2014 (c.26) and S.I. 2006/572.
- M6** Paragraph 20 has been amended by sections 65 and 67 of, and paragraphs 32 and 39 of Schedule 16 and 1, 3, and 6(1) to (3) of Schedule 18 to, the Finance Act 2011 (c.11).

Beneficiaries who are incapable of looking after their affairs

7.—(1) In the case of a beneficiary who, in the opinion of the scheme manager, is by reason of illness, mental disorder, minority or otherwise unable to look after the beneficiary's affairs, the scheme manager may—

- (a) use any amount due to the beneficiary under the scheme for the beneficiary's benefit, or

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(b) pay it to some other person to do so.

(2) Payment of an amount to a person other than the beneficiary under sub-paragraph (1) discharges the scheme manager from any obligation under the scheme in respect of the amount.

Power to extend time limits

8.—(1) The appropriate authority may extend a time limit mentioned in these Regulations as it applies in a particular case.

(2) The appropriate authority is—

- (a) the Secretary of State in relation to a function of the Secretary of State;
- (b) the scheme manager in relation to a function of the scheme manager.

PART 3

Interest

Interest on late payment of benefits and refunds of member contributions

9.—(1) This paragraph applies if the whole or part of an amount to which this paragraph applies is not paid by the end of the period of one month beginning with the due date.

(2) This paragraph applies to any amount payable by way of a pension, lump sum, refund of contributions under this scheme (other than any amount due under regulations 33 to 35) or interim award.

(3) The scheme manager must pay interest on the unpaid amount to the person to whom it should have been paid unless the scheme manager is satisfied that the unpaid amount was not paid on the due date because of some act or omission on the part of the member or other person to whom it should have been paid.

(4) The interest on the unpaid amount is calculated at the base rate on a day to day basis from the due date for the amount to the date of its payment and compounded with three-monthly rests.

(5) For the purposes of this regulation, except where sub-paragraph (6) applies, “due date”, in relation to an unpaid amount, means—

- (a) in the case of an amount in respect of a pension or lump sum payable to a member under Part 5, the day immediately following that of the member's retirement from pensionable employment;
- (b) in the case of an amount in respect of a pension payable on a member's death, the day after the date of death;
- (c) in the case of an amount in respect of a lump sum under regulation 112 that is payable to the member's personal representatives, the earlier of—
 - (i) the date on which probate or letters of administration were produced to the scheme manager; and
 - (ii) the date on which the scheme manager was satisfied that the lump sum may be paid as provided in regulation 112;
- (d) in the case of an amount in respect of any other lump sum under Part 6 the day after the date of the member's death; and
- (e) in the case of an amount in respect of a refund of contributions, the day after that on which the scheme manager received from Her Majesty's Commissioners of Revenue

and Customs the information required for the purposes of calculating the amount to be subtracted under regulation 41(2).

(6) If, on the date which, in accordance with sub-paragraph (5), would have been the due date for an unpaid amount in respect of a pension, lump sum or refund of contributions, the scheme manager was not in possession of all the information necessary for the calculation of the amount payable in respect of the pension, lump sum or refund, the due date for the unpaid amount is the first day on which the scheme manager was in possession of that information.

(7) In this paragraph, “interim award” means—

- (a) any amount paid by way of an interim payment calculated by reference to an expected benefit under this scheme pending final calculation of the full value of that benefit; and
- (b) any amount paid that increases the amount of an earlier payment due to a backdated or subsequent increase in pensionable earnings.

PART 4

Assignment, offset and forfeiture, etc.

Prohibition on assignment or charging of benefits

10. Any assignment of, or charge on, or any agreement to assign or charge, any right to a benefit under this scheme is void.

Offset of benefits

11.—(1) If, as a result of a member's criminal, negligent or fraudulent act or omission, a loss to public funds occurs that arises out of or is connected with the member's employment relationship with the member's employer, the Secretary of State—

- (a) may reduce any pension or other benefit payable to, or in respect of, the member under these Regulations by an amount less than or equal to the loss; or
- (b) in a case where the loss equals or exceeds the value of the pension or other benefit, reduce them to nil or by any amount less than that value.

(2) Sub-paragraph (1) does not apply so far as the pension or other benefit—

- (a) is a guaranteed minimum pension; or
- (b) arises out of a transfer payment.

(3) If the Secretary of State proposes to exercise the power under sub-paragraph (1), the Secretary of State must give the member a certificate specifying the amount of the loss to public funds and of the reduction in benefits.

(4) If the amount of the loss is disputed, no reduction may be made under sub-paragraph (1) until the member's obligation to make good the loss has become enforceable—

- (a) under the order of a competent court; or
- (b) in consequence of an award of an arbitrator or, in Scotland, an arbiter to be appointed (failing agreement by the parties) by the sheriff.

(5) If the loss is suffered by an employing authority, the amount of any reduction under sub-paragraph (1) must be paid to that authority.

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Forfeiture of rights to benefits

12.—(1) The Secretary of State may direct that all or part of any rights to benefits or other amounts payable to or in respect of a member under these Regulations be forfeited if—

- (a) the member is convicted of any of the offences specified in sub-paragraph (2); and
- (b) the offence was committed before the benefit or other amount becomes payable.

(2) The offences are—

- (a) an offence in connection with employment that qualifies the member to belong to this scheme, in respect of which the Secretary of State has issued a forfeiture certificate;
- (b) one or more offences under the Official Secrets Acts 1911 to 1989 ^[F2], or under section 18 of, or listed in section 33(3)(a) of, the National Security Act 2023,] for which the member has been sentenced on the same occasion to—
 - (i) a term of imprisonment of at least 10 years; or
 - (ii) two or more consecutive terms amounting in the aggregate to at least 10 years.

(3) In sub-paragraph (2)(a), “forfeiture certificate” means a certificate stating that the Secretary of State is satisfied that the offence—

- (a) has been gravely injurious to the State; or
- (b) is liable to lead to serious loss of confidence in the public service.

(4) The Secretary of State may direct that all or part of any rights to benefits or other amounts payable in respect of a member under these Regulations be forfeited where the benefits or amounts are payable to a person to whom sub-paragraph (5) applies who has been convicted of the murder or manslaughter of that member or of any other offence of which unlawful killing of that member is an element.

(5) This sub-paragraph applies to a person who is—

- (a) the member's widow, widower, ^[F3]surviving scheme partner] or surviving civil partner;
- (b) a dependant of the member;
- (c) a person not falling within paragraph (a) or (b) who is specified in a notice given under paragraph 9(3) of Schedule 14; or
- (d) a person to whom such benefits or amounts are payable under the member's will or on the member's intestacy.

(6) A guaranteed minimum pension may be forfeited only if sub-paragraph (1) applies in the case of an offence within sub-paragraph (2)(b) ^[F4]or if paragraph (4) applies].

This is subject to sub-paragraph (7).

(7) This sub-paragraph is without prejudice to section 2 of the Forfeiture Act 1870 ^{M7} (under which forfeiture is required in cases of treason, subject to whole or partial restoration under section 70(2) of the Criminal Justice Act 1948 ^{M8}).

^[F5](8) If, on or after 1st April 2019, a member is—

- (a) charged with an offence; or
- (b) convicted of an offence,

which, in the opinion of the Secretary of State, may lead to all or part of the member's benefits being forfeited under paragraph (1), the Secretary of State may make a suspension decision in accordance with paragraphs (10) to (15) of this regulation.

(9) If, on or after 1st April 2019, any of the persons referred to in sub-paragraphs (a) to (d) of paragraph (5) are charged with, or convicted of an offence which, in the opinion of the Secretary

of State, may lead to all or part of any rights to benefits or other amounts payable in respect of a member being forfeited under paragraph (4), the Secretary of State may make a suspension decision in accordance with paragraphs (10), (11), and (16) to (19) of this regulation.

(10) A suspension decision is a decision of the Secretary of State suspending the right to, and the payment of, all or part of any benefit or other amounts payable—

- (a) which the member is in receipt of, or becomes entitled to,
- (b) in respect of a member,

under these Regulations.

(11) If the Secretary of State makes a suspension decision under paragraph (8) or (9), that decision will continue to apply—

- (a) until the date of any direction made by the Secretary of State under this regulation; or
- (b) where the Secretary of State determines not to direct forfeiture under this regulation, the date of that decision.

(12) Paragraph (13) applies if—

- (a) the Secretary of State makes a suspension decision under paragraph (8) in respect of a member otherwise entitled to the payment of a pension under Part 5 (members' benefits) of these Regulations; and
- (b) the Secretary of State subsequently determines not to issue a direction under paragraph (1).

(13) The Secretary of State will pay to the member described in paragraph (12) an amount equal to the total amount of the benefit payments suspended together with the interest due under paragraph 9 (interest on late payment of benefits and refunds of member contributions) of Schedule 3.

(14) Paragraph (15) applies if—

- (a) the Secretary of State makes a suspension decision under paragraph (8) in respect of a member otherwise entitled to the payment of a pension under Part 5 (members' benefits) of these Regulations; and
- (b) the Secretary of State subsequently directs forfeiture of an amount less than the total amount suspended.

(15) The Secretary of State will pay to the member described in paragraph (14) an amount equal to the difference between the total amount of the benefit payments suspended and the amount forfeited together with the interest due under paragraph 9 (interest on late payment of benefits and refunds of member contributions) of Schedule 3.

(16) Paragraph (17) applies if—

- (a) the Secretary of State makes a suspension decision under paragraph (9); and
- (b) the Secretary of State subsequently determines not to issue a direction under paragraph (4) in respect of the benefits to which that decision relates.

(17) The Secretary of State will pay to the person to whom paragraph (9) applies an amount equal to the total amount of the benefit payments suspended together with the interest due under paragraph 9 (interest on late payment of benefits and refunds of member contributions) of Schedule 3.

(18) Paragraph (19) applies if—

- (a) the Secretary of State makes a suspension decision under paragraph (9); and
- (b) the Secretary of State subsequently directs forfeiture of an amount less than the total amount suspended.

(19) The Secretary of State will pay to the person described in paragraph (9) an amount equal to the difference between the total amount of the benefit payments suspended and the amount forfeited

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together with the interest due under paragraph 9 (interest on late payment of benefits and refunds of member contributions) of Schedule 3.]

Textual Amendments

- F2** Words in Sch. 3 para. 12(2)(b) inserted (20.12.2023) by [The National Security Act 2023 \(Consequential Amendments of Subordinate Legislation\) Regulations 2023 \(S.I. 2023/1267\)](#), reg. 1(2), **Sch. para. 47(2)**
- F3** Words in Sch. 3 para. 12(5)(a) substituted (with effect from 1.4.2015) by [The National Health Service Pension Schemes and Injury Benefits \(Amendment\) Regulations 2021 \(S.I. 2021/631\)](#), regs. 1(2)(10), **26** (with reg. 34)
- F4** Words in Sch. 3 para. 12(6) inserted (6.4.2016) by [The National Health Service Pension Scheme, Injury Benefits and Additional Voluntary Contributions \(Amendment\) Regulations 2016 \(S.I. 2016/245\)](#), regs. 1(3), **84(3)** (with reg. 105)
- F5** Sch. 3 para. 12(8)-(19) inserted (1.4.2019) by [The National Health Service Pension Schemes, Additional Voluntary Contributions and Injury Benefits \(Amendment\) Regulations 2019 \(S.I. 2019/418\)](#), regs. 1(2), **91(3)**

Marginal Citations

- M7** 1870 c.23.
- M8** 1948 c.58.

PART 5

Insolvency

Bankruptcy of person entitled to benefits

13.—(1) On the bankruptcy of any person entitled to a benefit under this scheme, no part of the benefit may be paid to the person's trustee in bankruptcy or other person acting on behalf of the creditors, except as provided for in sub-paragraph (2).

(2) Where, following the bankruptcy of any person entitled to a benefit under this scheme, the court makes an income payments order under section 310 of the Insolvency Act 1986^{M9} that requires the scheme manager to pay all or part of the benefit to the person's trustee in bankruptcy the Secretary of State must comply with that order.

Marginal Citations

- M9** 1986 c.45. Section 310 has been amended by section 122 of, and paragraph 15 of Schedule 3 to, the [Pensions Act 1995 \(c.26\)](#), [section 18](#) of, and paragraph 2 of Schedule 2 to, the [Welfare Reform and Pensions Act 1999 \(c.30\)](#), [sections 259](#) and 278(2) of, and Schedule 26 to, the [Enterprise Act 2002 \(c.40\)](#) and S.I. 2011/1730.

PART 6

Determinations

Determination of questions

14.—(1) Except as otherwise provided by these Regulations, any question arising under this scheme is to be determined by the scheme manager.

(2) Any such disagreement as is referred to in section 50 of the 1995 Act ^{M10} (resolution of disputes) must be resolved by the scheme manager in accordance with any arrangements applicable under that section.

Marginal Citations

M10 Section 50 was substituted by section 273 of the [Pensions Act 2004 \(c.35\)](#) and amended by sections 16(1) to (6) of the [Pensions Act 2007 \(c.22\)](#).

Determinations by medical practitioners

15.—(1) The scheme manager may make arrangements for functions under this scheme in relation to decisions to which sub-paragraph (2) applies that are exercisable by the scheme manager to be discharged by—

- (a) a medical practitioner (whether practicing alone or as part of a group) whom the scheme manager has approved to act on the scheme manager's behalf; or
- (b) a body (incorporated or unincorporated) which—
 - (i) employs medical practitioners (whether under a contract of service or for services); and
 - (ii) is so approved.

(2) This paragraph applies to a decision as to a person's health or degree of physical or mental infirmity that is required for the purposes of this scheme and, in particular, a decision required for the purposes of—

- (a) regulation 53(5)(b) (procedure for allocation election under regulation 51);
- (b) regulation 76(9) (pension credit member);
- (c) regulation 90(2)(c) or (3)(b) (early retirement on ill health: active members);
- (d) regulation 93(1) or (5) (re-assessment of ill health pension);
- (e) regulation 94(1)(c) or (2)(c) (early retirement on ill health: deferred members);
- (f) regulation 109(1) (option to exchange pension for lump sum: serious ill health);
- (g) regulation 122(3)(b)(i) (dependency because of physical or mental impairment);
- (h) paragraph 7(1) of this Schedule (beneficiary incapable of looking after own affairs);
- (i) section 229(3)(a) of the 2004 Act ^{M11} (determining whether an individual satisfies the severe ill health condition).

(3) In relation to such a decision, the scheme manager may require a person entitled or claiming to be entitled to benefit under this scheme to submit to a medical examination by a medical practitioner selected by the scheme manager.

(4) The scheme manager must also offer the person an opportunity to submit a report from the person's own medical adviser following an examination of the person by the medical adviser.

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(5) In taking a decision mentioned in sub-paragraph (1), the scheme manager must take into consideration both—

- (a) the report mentioned in sub-paragraph (4); and
- (b) the report of the medical practitioner who carries out the medical examination mentioned in sub-paragraph (3).

Marginal Citations

M11 Section 229(3)(a) was substituted by section 660 of, and paragraphs 1 and 6(1) and (3) of Schedule 17 to, the Finance Act 2011 (c.11).

PART 7

Taxation

Deduction of tax

16.—(1) The scheme manager must deduct from any payment under this scheme any tax which is required to be paid in respect of it.

(2) Subject to sub-paragraph (3), if a person's entitlement to a benefit or transfer payment under these Regulations—

- (a) constitutes a benefit crystallisation event in accordance with section 216 of the 2004 Act ^{M12}; and
- (b) a lifetime allowance charge under that Act is payable in respect of that event,

that charge must be paid by the scheme administrator.

(3) The member's present or future benefits or transfer payment in respect of which any charge under sub-paragraph (2) arises must be reduced by an amount that fully reflects the amount of the charge paid by the scheme administrator and is to be calculated by reference to advice provided by the scheme actuary for that purpose.

(4) Where—

- (a) the scheme manager's liability to pay a pension under regulation 109 is discharged by the payment of a lump sum in accordance with paragraph (4), (5), (6) or (7) of that regulation; and
- (b) that lump sum payment is made to a member who has reached the age of 75,

the scheme administrator must deduct tax at the rate of 55% (or such other amount as applies from time to time) from the lump sum payable in accordance with section 205A of the 2004 Act ^{M13}.

(5) Where—

- (a) a member has given written notice to the scheme administrator that a lump sum payable under regulation 112 is to be treated as a pension protection lump sum death benefit in accordance with paragraph 14 of Schedule 29 to the 2004 Act ^{M14}; and
- (b) has not revoked that notice,

the scheme administrator must deduct tax at the rate of 55% (or such other amount as applies from time to time) from the lump sum payable in accordance with section 206 of the 2004 Act ^{M15}.

(6) Where—

- (a) a lump sum on death is payable in accordance with regulation 112; and

- (b) that lump sum is payable in respect of a member who had reached the age of 75 at the date of the member's death,

the scheme administrator must deduct tax at the rate of 55% (or such other amount as applies from time to time) from the lump sum payable in accordance with section 206 of the 2004 Act.

(7) A person who is entitled to a benefit under these regulations must (whether or not he intends to rely on entitlement to transitional protection, an enhanced lifetime allowance or to enhanced protection) give to the scheme administrator such information as will enable the scheme administrator to determine—

- (a) whether any lifetime allowance charge is payable in respect of the benefit; and
- (b) if so, the amount of that charge.

(8) If a person claiming a benefit under these regulations intends to rely on entitlement to an enhanced lifetime allowance by virtue of any of the provisions listed in section 256(1) of the 2004 Act ^{M16} (enhanced lifetime allowance regulations), that person must give to the scheme administrator—

- (a) the reference number issued by the Commissioners under the Registered Pension Schemes (Enhanced Lifetime Allowance) Regulations 2006 ^{M17} in respect of that entitlement; and
- (b) the information referred to in sub-paragraph (7).

(9) If a person claiming a benefit under these regulations intends to rely on entitlement to transitional protection against a lifetime allowance charge in accordance with paragraph 14 of Schedule 18 to the Finance Act 2011 ^{M18} or paragraph 1 of Schedule 22 to the Finance Act 2013, that person must give to the scheme administrator—

- (a) the reference number issued by the Commissioners under the Registered Pension Schemes (Lifetime Allowance Transitional Protection) Regulations 2011 ^{M19} or Registered Pension Schemes and Relieved Non-UK Pension Schemes (Lifetime Allowance Transitional Protection) (Notification) Regulations 2013 ^{M20} in respect of that entitlement; and
- (b) the information referred to in sub-paragraph (7).

(10) If a person claiming benefit under these regulations intends to rely on entitlement to individual protection against a lifetime allowance change in accordance with paragraph 1 of Schedule 6 to the Finance Act 2014 ^{M21}, the person must give to the scheme administrator—

- (a) the reference number issued by the Commissioners under the Registered Pension Schemes and Relieved Non-UK Pension Schemes (Lifetime Allowance Transitional Protection) (Individual Protection 2014 Notification) Regulations 2014 ^{M22} in respect of that entitlement; and
- (b) the information referred to in sub-paragraph (7).

(11) The information referred to in sub-paragraph (7) and, as the case may be, reference numbers referred to in sub-paragraph (8)(a), (9)(a) or (10)(a), must be given to the scheme administrator—

- (a) at the time the person makes a claim for a benefit; or
- (b) where that information has not been provided at the time of making the claim, within such time as the scheme administrator specifies in writing.

(12) Where the person fails to provide all, or part of, the information referred to in sub-paragraph (7) and, as the case may be, reference numbers referred to in sub-paragraph (8)(a), (9)(a) or (10)(a) within the time limits specified by the scheme administrator where relevant, the scheme administrator may treat the whole of the benefit as a chargeable benefit and pay the charge on that basis.

(13) Practitioners and non-GP providers must provide the information required by regulation 15A of the Registered Pension Scheme (Provision of Information) Regulations 2006 ^{M23} in respect of their benefits under the scheme in a manner prescribed from time to time by the scheme manager.

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(14) This sub-paragraph applies to a member who—

- (a) is liable to an annual allowance charge in accordance with section 237A of the 2004 Act^{M24}; and
- (b) meets the conditions specified in paragraph (1) of section 237B of that Act^{M25}.

(15) A member to whom sub-paragraph (14) applies may give notice in writing to the scheme administrator specifying that the scheme administrator and the member are to be jointly and severally liable for the payment of the annual allowance charge due in respect of that member in accordance with section 237B of the 2004 Act.

(16) Unless the scheme administrator's liability for an annual allowance charge referred to in sub-paragraph (15) is discharged in accordance with section 237D of the 2004 Act^{M26}—

- (a) that annual allowance charge must be paid by the scheme administrator on behalf of the member; and
- (b) that member's present or future benefits in respect of which that charge arises must be adjusted in accordance with section 237E of the 2004 Act^{M27} and must be calculated by reference to advice provided by the scheme actuary for that purpose.

(17) “Enhanced lifetime allowance” and “enhanced protection” are to be construed in accordance with the 2004 Act.

Marginal Citations

- M12** Section 216 has been amended by section 101 of, and paragraphs 1, 31 and 42 of Schedule 10 to, the Finance Act 2005 (c.7), section 161(1) of, and paragraphs 1 and 30 of Schedule 23 to, the Finance Act 2006 (c.25), section 92 of, and paragraphs 1(1) and (3), 4 and 5 of Schedule 29 to, the Finance Act 2008 (c.9) and section 65 of, and paragraphs 43, 62 and 73 of Schedule 16 to, the Finance Act 2011 (c.11).
- M13** Section 205A was inserted by section 65 of, and paragraph 40 of Schedule 16 to, the Finance Act 2011, and amended by section 219(1) of, and paragraphs 119 and 122 of Schedule 46 to, the Finance Act 2013 (c.29).
- M14** Paragraph 14 of Schedule 29 has been amended by section 65 of, and paragraphs 32 and 34 of Schedule 16 to, the Finance Act 2011.
- M15** Section 206 has been amended by section 65 of, and paragraph 41 of Schedule 16 to, the Finance Act 2011 and section 219(1) of, and paragraphs 119 and 123 of Schedule 46 to, the Finance Act 2013.
- M16** Section 256(1) has been amended by section 161(1) of, and paragraphs 1 and 42 of Schedule 23 to, the Finance Act 2006.
- M17** S.I. 2006/131 as amended by S.I. 2006/3261, 2009/56 and 2010/561.
- M18** Paragraph 14 has been amended by section 47(1) and (2) of the Finance Act 2013 and S.I. 2013/1730.
- M19** S.I. 2011/1752 as amended by S.I. 2013/1740.
- M20** S.I. 2013/1741.
- M21** 2014 c.26.
- M22** S.I. 2014/1842.
- M23** S.I. 2006/567. Regulation 15A was inserted by regulations 2 and 9 of S.I. 2011/1797.
- M24** Section 237A was inserted by section 66 of, and paragraphs 1 and 15 of Schedule 17 to, the Finance Act 2011 (c.11) and amended by section 219(1) of, and paragraphs 119 and 128 of Schedule 46 to, the Finance Act 2013 (c.29).
- M25** Section 237B was inserted by section 66 of, and paragraphs 1 and 15 of Schedule 17 to, the Finance Act 2011 and amended by section 219(1) of, and paragraphs 119 and 129 of Schedule 46 to, the Finance Act 2013 (c.29).
- M26** Section 237D was inserted by section 66 of, and paragraphs 1 and 15 of Schedule 17 to, the Finance Act 2011.

M27 Section 237E was inserted by section 66 of, and paragraphs 1 and 15 of Schedule 17 to, the Finance Act 2011.

Prohibition on unauthorised payments

17. Nothing in these regulations requires or authorises the making of any payment which, if made, would be an unauthorised payment for the purposes of Part 4 of the 2004 Act (see section 160(5) of that Act).

Scheme administrator

18. For the purposes of this Part of this Schedule and Part 4 of the 2004 Act, the scheme administrator is the NHS Business Services Authority (Awdurdod Gwasanaethau Busnes y GIG)^{M28}.

Marginal Citations

M28 The Authority was established by [S.I. 2005/2414](#).

Status:

Point in time view as at 01/04/2024.

Changes to legislation:

There are currently no known outstanding effects for the The National Health Service Pension Scheme Regulations 2015, SCHEDULE 3.