STATUTORY INSTRUMENTS

1978 No. 1508 (S.139)

NATIONAL HEALTH SERVICE, SCOTLAND

The National Health Service (Superannuation) (Scotland) Amendment Regulations 1978

Made - - - -	*3rd October* 1978
Laid before Parliament	*1st November* 1978
Coming into Operation	*23rd November* 1978

In exercise of the powers conferred on me by sections 10 and 12 of the Superannuation Act 1972**(a)** and of all other powers enabling me in that behalf, after consulting with such representatives of persons likely to be affected by these regulations as appear to me to be appropriate, and with the consent of the Minister for the Civil Service, I hereby make the following regulations:—

PART I

PRELIMINARY

Citation and commencement

1.—(1) These regulations may be cited as the National Health Service (Superannuation) (Scotland) Amendment Regulations 1978, shall come into operation on 23rd November 1978 and shall take effect—

(*a*) for the purposes of regulation 14(*b*) as from 6th April 1978 in relation to any person ceasing to be an officer on or after that date;

(*b*) for the purposes of regulation 28(1)(*a*) as from 6th April 1978 in relation to any person becoming an officer on or after that date; and

(*c*) for all other purposes as from 6th April 1978.

(2) The National Health Service (Superannuation) (Scotland) Regulations 1961 to 1975**(b)** and these regulations may be cited together as the National Health Service (Superannuation) (Scotland) Regulations 1961 to 1978.

Interpretation

2.—(1) In these regulations "the principal regulations" means the National Health Service (Superannuation) (Scotland) Regulations 1961**(c)**, as amended**(d)**, and other words and expressions used have the same meaning as in the principal regulations.

(2) The Interpretation Act 1889**(e)** shall apply for the interpretation of these regulations as it applies for the interpretation of an Act of Parliament.

PART II

AMENDMENTS TO COMPLY WITH CONTRACTING-OUT REQUIREMENTS

3. In regulation 2 of the principal regulations (interpretation)—

(*a*) in paragraph (2)—

(a) 1972 c. 11. **(b)** S.I. 1975/1376. **(c)** S.I. 1961/1398.
(d) S.I. 1966/1522; 1972/1604; 1973/304, 746, 1713; 1974/441, 1357; 1975/1376.
(e) 1889 c. 63.

(i) after the definition of "the Act of 1973" there shall be inserted—

" 'the Pensions Act' means the Social Security Pensions Act 1975**(a)**";

(ii) after the definition of "average remuneration" there shall be inserted—

"'contracted-out employment' means employment which is contracted-out within the meaning of the Pensions Act;";

(iii) after the definition of "contributing service" there shall be inserted—

"'contributions equivalent premium' means such a payment within the meaning of the Pensions Act;";

(iv) after the definition of "excepted officer" there shall be inserted—

"'guaranteed minimum' shall be construed in accordance with the Pensions Act;

'guaranteed minimum pension' means a guaranteed minimum pension within the meaning of the Pensions Act;" and

(v) after the definition of "pension" there shall be inserted—

"'pensionable age' has the meaning assigned to it in the Social Security Act 1975**(b)**;";

(*b*) in paragraph (9)(*c*) for the words "and 44A" there shall be substituted ", 44A and 44B".

4. In regulation 4 of the principal regulations (application of the regulations)—

(*a*) in paragraph (1) for sub-paragraph (*b*) there shall be substituted—

"(*b*) any other whole-time officer who has given notice in accordance with regulation 19(3)(*a*);";

(*b*) for paragraph (4) there shall be substituted—

"(4) On attaining the age of 70 years an officer shall, for the purposes of these regulations, be regarded as having ceased to be an officer.".

5. In regulation 10(1) of the principal regulations (officer's pension and retiring allowance)—

(*a*) in sub-paragraph (*a*)(ii) the words "and completed 5 years' service" shall be deleted;

(*b*) in sub-paragraph (*a*)(iv) for the words "regulation 36(4) applies, and in either" there shall be substituted "regulation 36(4) or 36(5)(*b*) applies, and in any such".

6. For regulation 16 of the principal regulations (widow's pension) there shall be substituted the following regulation—

"*Widow's pension*

16.—(1) The widow of a person who dies and who—

(*a*) was entitled at the time of his death to a pension under these regulations or the previous regulations; or

(*b*) was at the time of his death employed in employment in which he was an officer and had completed not less than 5 years' service or had attained the age of 60 years,

(a) 1975 c. 60. **(b)** 1975 c. 14.

shall be entitled to receive from the Secretary of State an annual widow's pension:

Provided that a widow shall not be entitled to receive a widow's pension in excess of the amount specified in proviso (v) to paragraph (3) of this regulation—

(i) if the marriage took place after her husband ceased to be an officer;

(ii) if at the time at which her husband became entitled to a pension under these regulations or the previous regulations or at the date of his death, the husband and wife were judicially separated;

(iii) if her husband had become entitled to a pension before 15th December 1966 and at the time of his death she was herself entitled to a pension under these regulations or the previous regulations otherwise than as a practitioner, or would have become so entitled immediately on ceasing to be an officer; or

(iv) if the marriage took place before 8th March 1975 and on her husband's death a widow's pension would have been precluded by proviso (ii) to paragraph (1) of this regulation as originally made and on her husband's retirement or on his death before retirement she elects to forego that widow's pension in order that there may become payable an unreduced retiring allowance or death gratuity.

(2) The widow of such a person as is mentioned in regulation 15(1)(*b*) shall be entitled to the like benefit (if any) by way of widow's pension as would have been granted under these regulations (except paragraph (4) of this regulation) or the previous regulations if her husband had died immediately before ceasing to be an officer.

(3) Subject to the provisions of paragraph (4) of this regulation, the amount of the widow's pension shall be as follows—

(*a*) in the case of the widow of an officer, one-half of the pension which would have been payable to the officer had he become entitled, on the date of his death, to a pension payable under regulation 10(1)(*a*)(ii) or, if he had completed not less than 5 years' service, to a pension under regulation 10(1)(*a*)(i);

(*b*) in the case of the widow of a person who was entitled to a pension, one-half of such pension:

Provided that—

(i) if any such pension as is mentioned in sub-paragraph (*a*) of this paragraph would have been reduced under regulation 51, no account shall be taken of the reduction, and any such pension as is mentioned in sub-paragraph (*b*) of this paragraph shall be deemed to be the pension that would have been payable but for any reduction under that regulation, or under any corresponding provision of the previous regulations;

(ii) if such officer as is mentioned in sub-paragraph (*a*) of this paragraph died before 25th March 1972 then, unless his widow had elected to receive a widow's pension at a higher rate than one-third, the reference in sub-paragraph (*a*) of this paragraph to one-half shall be a reference to one-third;

(iii) if such person as is mentioned in sub-paragraph (*b*) of this paragraph became entitled to the pension mentioned therein before

25th March 1972 then, unless on retirement he elected not to receive a retiring allowance, the reference in sub-paragraph (*b*) of this paragraph shall be a reference to one-third;

(iv) where an officer has received payment of a retiring allowance, a widow's pension shall not be payable in respect of any part of his service before 25th March 1972 in respect of which his retiring allowance was calculated at the rate of three times the annual amount of his pension unless either—

(*a*) the Secretary of State has accepted repayment to such extent and in such manner as he considers appropriate in order to recover the difference between the retiring allowance so paid and that which would have been paid on the basis that a widow's pension might become payable, or

(*b*) a corresponding adjustment falls to be made under the proviso to regulation 41(2);

(v) the amount of a widow's pension shall, notwithstanding regulation 29, not be less than the following amounts in respect of her husband's contributing service on or after 6th April 1978, namely—

(*a*) in the case of service otherwise than as a practitioner, an amount equal to one one-hundred-and-sixtieth of his average remuneration in respect of each year of such service, and

(*b*) in the case of service as a practitioner, an amount equal to 0.7 per cent of his total uprated remuneration in respect of such service,

so, however, that any contributing service added under regulation 34(3) or 68(2) shall be disregarded;

(vi) during the period that a pension of limited duration is payable under regulation 16B a widow's pension shall not be payable at any of the rates specified in this paragraph.

(4) For the first three months following the death of a person mentioned in paragraph (1)(*a*) or (*b*) of this regulation, and subject to the provisos thereto, a widow's pension shall be payable if, at the date of his death—

(*a*) he was a person mentioned in paragraph (1)(*a*) of this regulation and he was not an officer at the date of his death, at the rate at which his pension was payable at the date of his death without having regard to any reduction or suspension by reason of the operation of regulation 40;

(*b*) he was a person mentioned in paragraph (1)(*a*) of this regulation and he was an officer at the date of his death, at the aggregate of his rate of remuneration at the date of his death and the rate at which his pension was being paid at that date having regard to any reduction or suspension by reason of the operation of regulation 40;

(*c*) he was a person mentioned in paragraph (1)(*b*) of this regulation, not being a person mentioned in paragraph (1)(*a*) of this regulation, at the rate of his remuneration at the date of his death:

Provided that—

(i) a widow's pension shall not be payable at any of the rates mentioned in paragraph (3) of this regulation, or in the case of a person to whom regulation 44 applied a relevant provision, whilst a widow's pension is payable at any of the rates mentioned in this paragraph;

(ii) no account shall be taken of any reduction or suspension of the remuneration of an officer who was on leave of absence from duty at the time of his death;

(iii) for the purposes of this paragraph the remuneration of a practitioner shall be taken as the rate of his remuneration during the quarter immediately before his death or, if his remuneration during that quarter was reduced or suspended because of his illness or injury or that of any partner of his, at the rate set out in regulation 62(3);

(iv) this paragraph shall not apply to any case in which a greater amount would be payable under these regulations apart from this paragraph;

(v) a widow's pension shall not be payable at any of the rates mentioned in this paragraph if the widow has become entitled to receive a pension of limited duration under regulation 16B.

(5) During the period that a widow's pension is payable at any of the rates specified in paragraph (4) a child's allowance shall not be payable under regulation 16A in respect of any child dependent upon the widow.

(6) A widow's pension shall not be payable to a widow—

(*a*) if she re-marries, in respect of any period after her re-marriage, so, however, that in the event of the termination of her re-marriage, the Secretary of State may restore her widow's pension in whole or in part if he is satisfied that she would otherwise suffer hardship and if he does so he may take account of any deficiency payment already made under paragraph (7) of this regulation; or

(*b*) in respect of any period during which she and a man to whom she is not married are living together as husband and wife.

(7) If on the death of any person a widow's pension becomes payable and the death gratuity is thereby less than it would have been had no widow's pension been payable, then if on the death or re-marriage of the widow the amount paid by way of widow's pension is less than the difference between the amount of the death gratuity and the amount that the death gratuity would have been had no widow's pension become payable, there shall be paid to or among such persons as the Secretary of State may determine an amount equal to the difference.".

7. In regulation 16B(2) of the principal regulations (pensions of limited duration) for proviso (i) there shall be substituted—

"(i) a limited pension shall not be payable to a widow if at the date of her husband's death they were judicially separated or if she would not be entitled to a widow's pension by virtue of the provisions of regulation 16(6),".

8. In regulation 16D of the principal regulations (widower's pension) for the words "regulation 16(4)(*b*)" there shall be substituted "regulation 16(6)(*b*)".

9. In regulation 17 of the principal regulations (power to compound small benefits)—

(*a*) the existing provision shall be numbered "(1)" and in that provision for the words "less than £26" there shall be substituted "less than £39";

(*b*) after that provision as so numbered there shall be added—

"(2) Paragraph (1) of this regulation shall not apply in relation to a pension unless the person entitled to that pension became entitled to receive payment of that pension on or after attaining pensionable age.".

10. After regulation 17 of the principal regulations there shall be added the following regulation—

"*Guaranteed minimum pension under the Pensions Act*

17A.—(1) Subject to paragraph (3) of this regulation but notwithstanding any other provision of these regulations where an officer has a guaranteed minimum in relation to a pension provided by virtue of these regulations—

(*a*) that pension shall be at a weekly rate of not less than the guaranteed minimum pension from pensionable age, but where he continues in employment as an officer after attaining that age his entitlement to receive payment of such pension shall be postponed until he ceases to be an officer except that he shall become entitled to receive payment of the guaranteed minimum pension rate 5 years after pensionable age where he has continued until then to be an officer without having become entitled to receive payment of any benefit under these regulations, and

(*b*) if he dies and leaves a widow, she shall be entitled to receive payment of a widow's pension the weekly rate of which shall not be less than one-half of that guaranteed minimum pension for any period such as is mentioned in section 36(6) of the Pensions Act.

(2) Where payment of an officer's guaranteed minimum pension is postponed because he continues in employment after attaining pensionable age or after that age is reduced or suspended under the provisions of regulation 40, such part of the officer's guaranteed minimum pension as is so postponed, reduced or suspended shall be increased to the extent specified in section 35(6) of the Pensions Act.

(3) In the following circumstances a pension provided by virtue of these regulations may be less than the guaranteed minimum pension—

(*a*) where regulation 40 operates to reduce a pension;

(*b*) where the Secretary of State has made a direction under regulation 54 in respect of an offence mentioned in paragraph (*b*) or (*c*) of that regulation;

(*c*) where the Secretary of State has discharged his liability by a payment under regulation 17 or regulation 76.".

11. In regulation 19 of the principal regulations (reckoning as service of previous periods of employment)—

(*a*) in paragraph (4) for the words from "but for the purpose" to the end of the paragraph there shall be substituted "and the contributing service reckonable in respect of any part of the previous employment shall bear the same relationship to the service reckonable under the previous scheme in respect of that part as the total contributing service reckonable under this paragraph bears to the total service reckonable under the previous scheme, but for the purposes of these regulations contributing service reckonable under this paragraph shall not be regarded as service before 25th March 1972";

(*b*) in paragraph (5) for the full stop at the end of sub-paragraph (*b*) there shall be substituted a semicolon and after sub-paragraph (*b*) there shall be added the following sub-paragraph—

"(*c*) decline to accept a transfer payment under paragraph (3) of this regulation if the amount of a pension calculated by reference

to the contributing service which the person would otherwise have been entitled to reckon under paragraph (4) of this regulation and his annual rate of remuneration on the date he became an officer is less than the amount of guaranteed minimum pension for which the Secretary of State would have been liable as a result of his accepting that transfer payment.".

12. In regulation 25(2) of the principal regulations (purchase of added years) after the words "such service" there shall be inserted ", not being service which was in contracted-out employment,".

13. In regulation 25A(1) of the principal regulations (additional payments to reckon certain periods of service as contributing service at actual length) after the words "a period of service" there shall be inserted "before 6th April 1978".

14. In regulation 36 of the principal regulations (return of contributions)—

(*a*) in paragraph (1)—

(i) there shall be inserted at the beginning the following—

"Subject to the following provisions of this regulation,";

(ii) proviso (*b*) shall be deleted;

(*b*) in paragraph (4) for the words "where an officer" there shall be substituted—

"where a person on ceasing to be an officer has attained the age of 26 years and has completed 5 years' service, excluding any added years"; and

(*c*) after paragraph (4) there shall be added the following paragraphs—

"(5) A person shall not be entitled to a return of contributions in respect of any period of service—

(*a*) after 5th April 1975 if on ceasing to be an officer he has attained the age of 26 years and completed 5 years' service excluding any added years after that date;

(*b*) in contracted-out employment for which no contributions equivalent premium is payable, other than such a period for which no such premium is payable solely because the officer was a person described in paragraph (6) of this regulation, or in respect of any subsequent period of service.

(6)(*a*) Where a return of contributions is payable in respect of a period of service of a woman officer who would attain the age of 60 years during the tax year in which she ceases to be an officer, any payment made to her under this regulation shall be reduced by the amount by which it would have been reduced had a contributions equivalent premium been paid.

(*b*) For the purposes of this paragraph "tax year" means the 12 months beginning with 6th April in any year.".

15. In regulation 42 of the principal regulations (separate benefits)—

(*a*) in paragraph (1) the words "and for the purpose of regulation 29" shall be deleted;

(*b*) in paragraph (2) for the word "In" at the beginning of the paragraph there shall be substituted "For the purposes of regulation 9(4) and regulation 29(1), in the case of a person mentioned in paragraph (1) of this regulation account shall be taken of the service in respect of which the said pension was granted as though it were service under these regulations, and in".

(*c*) in proviso (*a*) to paragraph (2), for the words from "number of years" to the end of the proviso there shall be substituted "the service in respect of which the pension was granted shall be multiplied by 6/5ths".

16. In regulation 44 of the principal regulations (benefits of officers who have exercised options)—

(*a*) at the beginning of paragraph (2) there shall be inserted "Subject to paragraph (2A) of this regulation,";

(*b*) in paragraph (2) for the words "in the next succeeding paragraph," there shall be substituted "in paragraph (3) of this regulation,";

(*c*) after paragraph (2) there shall be inserted a new paragraph—

"(2A) Paragraph (2) of this regulation shall not apply to a person who becomes an officer on or after 6th April 1978.";

(*d*) in paragraph (3) for the words "by the last preceding paragraph" there shall be substituted "by paragraph (2) of this regulation.";

(*e*) in paragraph (7), in proviso (iii) to sub-paragraph (*e*) for the words "regulation 16(4)" there shall be substituted "regulation 16(6)".

17. In regulation 44A of the principal regulations (additional pension for widows of certain optants)—

(*a*) in paragraph (1)—

(i) in proviso (ii) for the words "regulation 16(4)" there shall be substituted "regulation 16(6)";

(ii) for proviso (iii) there shall be substituted the following proviso—

"(iii) in the circumstances mentioned in either proviso (i) or (ii) to regulation 16(1), a widow's pension shall become payable under this regulation in respect of service on or after 6th April 1978 only;";

(*b*) in paragraph (2) after the words "any part-year" there shall be inserted ", so, however, that no contributions shall be payable under this paragraph for any period during which contributions are payable under regulation 44B(3)".

18. After regulation 44A of the principal regulations there shall be added the following regulation—

"*Minimum benefits for certain optants*

44B.—(1) This regulation shall apply in respect of every officer in contracted-out employment to whom the provisions of regulation 44 or regulation 46 apply.

(2) An officer to whom this regulation applies shall be entitled at pensionable age to the pension specified in the relevant provisions or in the relevant scheme or arrangements applying in his case and such pension shall be at a rate of not less than one-eightieth of his average remuneration (determined in accordance with regulation 35) in respect of each year of service in contracted-out employment, but he shall not become entitled to receive payment of such pension until he ceases to be an officer.

(3) Subject to paragraph (4) of this regulation a male officer to whom this regulation applies shall, as from 6th April 1978, pay an additional contribution of $1\frac{1}{2}$ per cent of his remuneration for the time being for so long as he remains an officer to whom the provisions of the said regulation 44 or regulation 46 apply and has not attained pensionable age.

(4) Paragraph (3) of this regulation shall not apply to an officer in respect of whom, apart from this regulation and regulation 44A, a widow's pension might become payable at a rate of not less than one one-hundred-and-sixtieth of his average remuneration (as defined in regulation 35) in respect of each year of service on or after 6th April 1978.

(5) Where an officer to whom paragraph (3) of this regulation applies dies either—

(*a*) after having become entitled to a pension under these regulations, or

(*b*) after having completed 5 years' service, or

(*c*) while in employment as an officer having attained pensionable age or such earlier age on which, under the relevant provisions applying in his case, he could have qualified for a pension on retirement,

his widow shall be entitled to a pension and regulation 16(6) shall apply to such pension.

(6) The aggregate of widow's pension payable under these regulations in respect of any period during which contributions were paid under paragraph (3) of this regulation shall be at a rate of not less than one one-hundred-and-sixtieth of the officer's average remuneration (determined in accordance with regulation 35) in respect of each year of employment during which such contributions were paid, periods of part-time employment being reduced to their equivalent whole-time length.

(7) Any relevant provision relating to the payment of contributions to secure a widow's pension shall not apply in respect of any period during which contributions are paid under paragraph (3) of this regulation.

(8) Where the provisions of regulations 40, 51, 53 or 54 apply to the pension payable under these regulations, they shall similarly apply to the pension specified in paragraph (2) of this regulation (and that paragraph shall not apply to any pension in respect of which the Secretary of State has discharged his liability by a payment under regulation 76 or a relevant provision corresponding to regulation 17).

(9) No relevant provision for the allocation of part of a pension shall operate so as to enable the pension to be reduced below the amount specified in paragraph 1(*c*) of schedule 1.".

19. In regulation 46 of the principal regulations (persons subject to non-statutory superannuation schemes and arrangements)—

(*a*) in paragraph (4) for the full stop at the end of the paragraph there shall be substituted a colon and there shall be added the following proviso—

"Provided that this paragraph shall not apply to a person who becomes an officer on or after 6th April 1978.";

(*b*) in the proviso to paragraph (5) after the words "employing authority" there shall be inserted "and shall not apply to a person who becomes an officer on or after 6th April 1978";

(*c*) in paragraph (6) for the words "been participating" to and including the words "purposes of this paragraph" there shall be substituted "and in consequence of a request made by him to the Secretary of State under this regulation or the corresponding provision of the previous regulations, been participating in the scheme or other arrangements for the provision of superannuation benefits previously applicable to him";

(*d*) in paragraph (9) after the words "Secretary of State" where they first occur there shall be inserted "shall do so subject to the modification provided by regulation 44B and".

20. After regulation 48 of the principal regulations there shall be inserted the following regulation—

"*Officers wishing to relinquish options*

48A.—(1)(*a*) Subject to the provisions of sub-paragraph (*b*) of this paragraph, an officer to whom the provisions of regulation 44, regulation 46 or regulation 72 (as the case may be) apply may elect in writing to the Secretary of State that the provisions of that regulation shall cease to apply to him and upon the date on which his election is received by the Secretary of State, he shall be regarded as having ceased to be an officer to whom that regulation applies.

(*b*) In the case of an officer to whom the provisions of regulation 44 apply the election shall have effect as from 6th April 1978 where it is received within 6 months of that date or within such longer period as the Secretary of State may in any particular case allow.

(2) Any period during which regulation 44, regulation 46 or regulation 72 (as the case may be) applied to an officer before that regulation ceased to apply to him in consequence of his electing in accordance with paragraph (1) of this regulation shall be reckonable as service for the purpose of determining whether any benefit is payable to or in respect of an officer under these regulations, but for no other purpose.".

21. After regulation 51 of the principal regulations there shall be inserted the following regulation—

"*Modification of benefits to take account of benefits under the Pensions Act*

51A. Any pension payable under these regulations to a person in respect of a period for which a contributions equivalent premium has been paid and has not been recovered, shall be reduced, as from pensionable age, by the amount of the guaranteed minimum pension to which he would have been entitled if that contributions equivalent premium had not been paid, and any widow's or widower's pension shall be reduced, as from the date it comes into payment, by one-half of that amount.".

22. In regulation 63 of the principal regulations (scale of pension for a practitioner)—

(*a*) in paragraph (1) for the words "The pension" there shall be substituted "Subject to paragraph (3) of this regulation, the pension";

(*b*) after paragraph (2) there shall be added the following paragraph—

"(3) Where any of the practitioner's service was service in contracted-out employment for which no contributions equivalent premium has been paid, or if one has been paid it has been recovered, the pension shall be not less than a pension calculated under paragraph 1(*b*) of this regulation in respect of such contracted-out employment.".

23. In regulation 76(1) of the principal regulations (rights on transfer to other employment)—

(*a*) the word "and" at the end of sub-paragraph (*c*) shall be deleted;

(*b*) for the comma at the end of sub-paragraph (*d*) there shall be substituted "; and";

(*c*) after sub-paragraph (*d*) there shall be added the following sub-paragraph—

"(*e*) in a case where the person, not being a woman who has elected to pay reduced rate National Insurance contributions throughout her reckonable service in contracted-out employment, has reckonable service in contracted-out employment in respect of which no contributions equivalent premium is payable, or if one has been paid it has been recovered, his new employment is contracted-out employment or employment subject to another health service scheme,".

24. In paragraph 1 of Schedule 1 to the principal regulations (allocation of part of pension) after sub-paragraph (*b*) there shall be inserted the following sub-paragraph and the existing sub-paragraphs shall be re-lettered accordingly—

"(*c*) any such part as would make the amount of his reduced pension, apart from the provisions of regulation 51, less than the sum of—

(i) the amount of his guaranteed minimum pension accrued up to the date on which he gives notice of his desire to surrender part of his pension, and

(ii) the amount specified by regulation 14 of the National Insurance (National Health Service Superannuation (Scotland) Scheme—Modification and Non-participation) Regulations 1976**(a)**.".

25. In Schedule 3 to the principal regulations (calculation of transfer payments and of service)—

(*a*) in paragraph 1(*a*) after the words "in respect of accrued modification," there shall be inserted "accrued guaranteed minimum pension and any contributions equivalent premium which the Secretary of State has paid and not recovered in respect of a period of service included in the calculation of the accrued pension,";

(*b*) in paragraph 2 for sub-paragraph (1) there shall be substituted the following sub-paragraph—

"(1) The sums in respect of accrued pension, accrued retiring allowance, accrued modification and accrued guaranteed minimum pension shall be calculated by multiplying the accrued pension by the pension factor, the accrued retiring allowance by the retiring allowance factor, the accrued modification by the modification factor and the accrued guaranteed minimum pension by the guaranteed minimum pension factor, such factors being the factors in the appropriate table in this schedule in relation to the person's age at the date on which he ceased to be an officer.";

(*c*) in paragraph 3 after sub-paragraph (*d*) there shall be added the following sub-paragraph—

"(*e*) 'accrued guaranteed minimum pension' means the amount of the guaranteed minimum pension in respect of the period of contracted-out employment to which an officer was entitled under regulation 17A on the date he ceased to be an officer.";

(a) S.I. 1976/1742.

(*d*) in paragraph 6—

(i) for the full stop at the end of sub-paragraph (*e*) there shall be substituted a semi-colon;

(ii) after sub-paragraph (*e*) there shall be inserted the following sub-paragraph—

"(*f*) where the amount of a transfer payment has been reduced by a sum in respect of accrued guaranteed minimum pension, the amount of the transfer payment received shall be deemed to have been the amount that would have been received had it not been so reduced and in calculating under paragraph 5 of Schedule 3 the transfer payment under regulation 76 equivalent to the amount of the transfer payment received, no reduction shall be made in respect of accrued guaranteed minimum pension.";

(*e*) for the tables following paragraph 6 there shall be substituted the tables set out in the schedule to these regulations.

26. In Schedule 6 to the principal regulations (child's allowance) for each reference to "16(3B)" in paragraph 1 and the proviso thereto shall be substituted a reference to "16(4)".

27. In regulation 25(4) of the National Health Service (Superannuation) (Scotland) Amendment Regulations 1966**(a)**, as amended**(b)**, after the words "regulation 10(1)(*a*)(iv)" there shall be inserted the words "or 10(6)(*b*)".

PART III

Revocations and savings

28.—(1) The following regulations of the principal regulations are hereby revoked—

(*a*) regulation 9(4)(*d*) and the proviso thereto; and

(*b*) regulation 44(7)(*g*).

(2) The following regulation in the National Health Service (Superannuation) (Scotland) Amendment (No. 2) Regulations 1974**(c)** is hereby revoked—

regulation 18.

(3) Section 38 of the Interpretation Act 1889 shall apply as if these regulations were an Act of Parliament and as if the regulations revoked by these regulations were Acts of Parliament repealed by an Act of Parliament.

(4) Insofar as anything done under or for the purposes of a regulation revoked by these regulations could have been done under or for the purposes of a provision of the principal regulations as amended by these regulations, it shall be deemed to have been done under or for the purposes of that provision.

Bruce Millan,
One of Her Majesty's Principal Secretaries of State.

New St Andrew's House,
Edinburgh.
29th September 1978.

(a) S.I. 1966/1522. (b) S.I. 1973/304. (c) S.I. 1974/1357.

Consent of the Minister for the Civil Service given under his Official Seal on 3rd October 1978.

(L.S.)

W. G. Bristow,
Authorised by the Minister for the Civil Service.

Regulation 25(e)

SCHEDULE

PUBLIC SERVICE TRANSFER VALUES

TABLE 1—MEN

(A) Age	(B) Pension Factor	(C) Retiring Allowance Factor	(D) Modification Factor	(E) Guaranteed Minimum Pension Factor
Under 20	5.00	.60	.25	1.47
20	5.05	.60	.25	1.50
21	5.10	.61	.25	1.53
22	5.15	.61	.30	1.56
23	5.20	.61	.30	1.59
24	5.25	.62	.30	1.62
25	5.30	.62	.35	1.65
26	5.35	.63	.40	1.68
27	5.40	.63	.40	1.71
28	5.45	.63	.45	1.74
29	5.50	.64	.50	1.78
30	5.55	.64	.50	1.81
31	5.60	.65	.55	1.85
32	5.65	.66	.60	1.88
33	5.70	.66	.65	1.92
34	5.75	.67	.70	1.95
35	5.80	.67	.80	1.99
36	5.85	.68	.90	2.02
37	5.90	.68	1.00	2.06
38	5.95	.68	1.10	2.10
39	6.00	.69	1.20	2.14
40	6.05	.69	1.30	2.18
41	6.10	.70	1.40	2.22
42	6.15	.70	1.50	2.26
43	6.20	.71	1.60	2.30
44	6.25	.72	1.70	2.34
45	6.30	.72	1.80	2.39
46	6.40	.73	1.90	2.44
47	6.50	.74	2.00	2.48
48	6.60	.74	2.20	2.53
49	6.70	.75	2.40	2.58
50	6.80	.75	2.60	2.62
51	6.90	.76	2.90	2.67
52	7.10	.76	3.20	2.72
53	7.30	.77	3.50	2.78
54	7.50	.78	3.80	2.84
55	7.70	.79	4.20	2.90
56	8.00	.80	4.60	2.97
57	8.30	.81	5.00	3.04
58	8.60	.82	5.40	3.12
59	9.00	.84	5.80	3.20

TABLE 1—*contd.*

(A) Age	(B) Pension Factor	(C) Retiring Allowance Factor	(D) Modification Factor	(E) Guaranteed Minimum Pension Factor
60	9.50	.86	6.30	3.28
61	9.50	.88	6.80	3.36
62	9.50	.91	7.40	3.44
63	9.50	.94	8.10	3.53
64	9.50	.98	9.00	3.64
65	9.50	1.00	9.50	3.80
66	9.15	1.00	9.15	4.10
67	8.80	1.00	8.80	4.50
68	8.50	1.00	8.50	4.90
69	8.15	1.00	8.15	5.30
70	7.80	1.00	7.80	5.70

PUBLIC SERVICE TRANSFER VALUES

TABLE 2—WOMEN

(A) Age	(B) Pension Factor	(C) Retiring Allowance Factor	(D) Modification Factor	(E) Guaranteed Minimum Pension Factor
Under 20	7.00	.60	.50	2.20
20	7.05	.60	.50	2.24
21	7.10	.61	.55	2.28
22	7.15	.61	.60	2.32
23	7.20	.61	.65	2.36
24	7.25	.62	.70	2.40
25	7.35	.62	.75	2.45
26	7.40	.63	.80	2.50
27	7.45	.63	.85	2.55
28	7.50	.63	.90	2.60
29	7.55	.64	.95	2.66
30	7.65	.64	1.05	2.71
31	7.70	.65	1.15	2.77
32	7.80	.66	1.25	2.82
33	7.90	.66	1.35	2.88
34	7.95	.67	1.45	2.93
35	8.05	.67	1.55	2.99
36	8.15	.68	1.65	3.05
37	8.25	.68	1.75	3.11
38	8.35	.68	1.85	3.17
39	8.45	.69	1.95	3.24
40	8.55	.69	2.10	3.31
41	8.65	.70	2.25	3.38
42	8.75	.70	2.45	3.45
43	8.85	.71	2.65	3.52
44	8.95	.72	2.90	3.59
45	9.05	.73	3.15	3.66
46	9.15	.74	3.40	3.74
47	9.25	.75	3.70	3.82
48	9.35	.76	4.00	3.90
49	9.45	.77	4.35	3.98
50	9.55	.78	4.75	4.06
51	9.65	.79	5.15	4.15
52	9.80	.80	5.60	4.24
53	9.95	.81	6.10	4.33
54	10.10	.82	6.65	4.43
55	10.30	.83	7.25	4.53
56	10.50	.84	7.95	4.63
57	10.75	.85	8.75	4.74
58	11.05	.87	9.65	4.85
59	11.40	.89	10.65	4.97

TABLE 2—*contd.*

(A) Age	(B) Pension Factor	(C) Retiring Allowance Factor	(D) Modification Factor	(E) Guaranteed Minimum Pension Factor
60	11.75	.91	11.75	5.10
61	11.75	.93	11.75	5.30
62	11.75	.95	11.75	5.60
63	11.75	.97	11.75	6.00
64	11.75	.99	11.75	6.40
65	11.75	1.00	11.75	6.80
66	11.40	1.00	11.40	7.20
67	11.05	1.00	11.05	7.60
68	10.70	1.00	10.70	8.00
69	10.35	1.00	10.35	8.40
70	10.00	1.00	10.00	8.80

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations further amend the National Health Service (Superannuation) (Scotland) Regulations 1961 to 1975 so that the scheme for the superannuation of persons engaged in the National Health Service in Scotland complies with the contracting-out requirements of the Social Security Pensions Act 1975.

The Regulations provide for the payment of a Guaranteed Minimum Pension for members of the scheme and their widows and some other mainly consequential amendments. They also revise the arrangements for the return of contributions.

Regulation 20 affords a further opportunity to persons who had previously exercised an option to remain subject to the terms of a former scheme to join the main National Health Service scheme.

In accordance with Section 12(1) of the Superannuation Act 1972 the Regulations have retrospective effect as from 6th April 1978.

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