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 SCOTTISH STATUTORY INSTRUMENTS
 

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2005 No. ??

**NATIONAL HEALTH SERVICE**
**The National Health Service (Superannuation Scheme, Injury Benefits, Additional  
 Voluntary Contributions and Compensation for Premature Retirement) (Civil  
 Partnership) (Scotland) Amendment Regulations 2005**

*Made* - - - - 2005

*Laid before the Scottish Parliament* 2005

*Coming into force* - 5 December 2005

The Scottish Ministers, in exercise of the powers conferred by sections 10, 12 and 24 of, and Schedule 3 to, the Superannuation Act 1972<sup>(1)</sup>, and of all other powers enabling them in that behalf, after consulting such representatives of persons likely to be affected by these Regulations as appear to be appropriate in accordance with section 10(4) of that Act, and with the consent of the Treasury<sup>(2)</sup>, hereby make the following Regulations:

**Citation, commencement and interpretation**

1.-(1) These Regulations may be cited as the National Health Service (Superannuation Scheme, Injury Benefits, Additional Voluntary Contributions and Compensation for Premature Retirement) (Civil Partnership) (Scotland) Amendment Regulations 2005 and shall come into force on 5<sup>th</sup> December 2005.

(2) In these Regulations –

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<sup>(1)</sup> 1972 c.11; sections 10 and 12 were amended by the Pensions (Miscellaneous Provisions) Act 1990 (c.7) sections 4(2), 8(5) and 10; section 10(6) was amended by the Pension Schemes Act 1993 (c.48), Schedule 8, paragraph 7 and by the Financial Services and Markets Act 2000 (Consequential Amendments and Repeals) Order 2001 (S.I. 2001/3649), Article 108. The functions of the Secretary of State were transferred to Scottish Ministers by virtue of article 2 of and Schedule 1 to the Scotland Act 1998 (Transfer of Functions to the Scottish Ministers etc.) Order 1999 (S.I. 1999/1750).

<sup>(2)</sup> See the Superannuation Act 1972, section 10(1). This function was transferred to the Treasury by virtue of the Transfer of Functions (Minister for the Civil Service and Treasury) Order 1981 (S.I. 1981/1670), Article 2 and is still exercisable by virtue of S.I. 1999/1750, article 2 and Schedule 1.

“the Superannuation Scheme Regulations” means The National Health Service Superannuation Scheme (Scotland) Regulations 1995<sup>(3)</sup>;  
“the Injury Benefits Regulations” means the National Health Service (Scotland) (Injury Benefits) Regulations 1998<sup>(4)</sup>;  
“the Additional Voluntary Contributions Regulations” means the National Health Service Superannuation Scheme (Scotland) Additional Voluntary Contributions) Regulations 1998<sup>(5)</sup>; and  
“the Compensation for Premature Retirement Regulations” means the National Health Service (Compensation for Premature Retirement) (Scotland) Regulations 2003<sup>(6)</sup>.

### **Amendment of the Superannuation Scheme Regulations**

2. The Superannuation Scheme Regulations shall be amended in accordance with regulations 3 to 33 below.

### **Interpretation**

3. In Regulation A2 (Interpretation) after the definition of “buy out policy” insert -

““civil partner”	Shall be construed in accordance with Section 1 of the Civil Partnership Act 2004 <sup>(7)</sup> ;
“civil partnership”	Shall be construed in accordance with Section 1 of the Civil Partnership Act 2004;”

### **Contributions and other payments by employing authorities**

4. In regulation D2(3)(c) for the words “widow, widower or dependants” insert “widow, widower, surviving civil partner or dependants”.

### **Early leavers’ entitlement to refund of contributions**

5. In regulation E9(2) after “spouse” insert “or civil partner”.

### **Payment of Lump Sum**

6. In regulation F5(3)<sup>(8)</sup> for the words— (a) “widow or widower” in each place where they occur insert “widow, widower or surviving civil partner”; and  
(b) “widow’s or widower’s” insert “widow’s, widower’s and surviving civil partner’s”.

## **Part G**

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<sup>(3)</sup> S.I. 1995/365, amended by S.I. 1997/1434, 1997/1916, 1998/1593, 1999/443 and 2001/3649 and S.S.I. 2001/437, 2001/465, 2003/55, 2003/270, 2003/517 and 2005/?.

<sup>(4)</sup> S.I. 1998/1594, amended by S.I.1999/195, S.I.1999/444, S.S.I 2001/437, S.I 2004/21, and 2005/?.

<sup>(5)</sup> S.I. 1998/1451, amended by S.S.I. 2001/465 and S.S.I. 2004/62.

<sup>(6)</sup> S.S.I. 2003/344, amended by 2005/?.

<sup>(7)</sup> 2004, c.33.

<sup>(8)</sup> Amending instruments SSI 2001/437 and 2005/????

7. In the heading preceding regulation G1 for “ WIDOWS AND WIDOWERS” insert “WIDOWS WIDOWERS AND SURVIVING CIVIL PARTNERS ”.

### **Widow’s Pension**

8. In regulation G1—

- (a) after paragraph (2) insert—
  - “(2A) Subject to paragraphs (3) to (5) –
    - (a) no widow’s pension shall be payable in respect of any period during which the widow and a woman who is not her civil partner are living together as if they were civil partners; and
    - (b) the widow shall cease to be entitled to a widow’s pension if she forms a civil partnership.
  - (2B) Paragraph (2A) shall not apply where the member dies before 5th December 2005.”
- (b) in paragraph (3) after the words “paragraph (2)” insert “or (2A)”

### **Surviving civil partner’s pension**

9. After regulation G9 add —

#### **“Surviving civil partner’s pension**

**G10.**—(1) Subject to the following provisions of this regulation, if a member who is in a civil partnership dies in the circumstances described in any of regulations G2 to G6 and leaves a surviving civil partner, the surviving civil partner shall be entitled to a pension as described in this regulation.

(2) Subject to paragraph (3) regulations G1 (except paragraph 2A) to G6 (pensions for widows) apply to the calculation and payment of pensions for surviving civil partners in like manner as they apply to pensions for widows and those provisions shall apply where—

- (a) the member forms a civil partnership after leaving pensionable employment;
- (b) the surviving civil partner forms a subsequent civil partnership or lives with a person of the same sex as if they were civil partners; or
- (c) a subsequent civil partnership formed by the surviving civil partner comes to an end.

(3) When calculating a surviving civil partner’s pension, any part of the member’s benefit that is based on pensionable service before the 6th April 1988 will, subject to paragraphs (4) and (5) be disregarded.

(4) Where regulation G2(3) or G4(2) applies to the calculation of the surviving civil partner’s pension on a member’s death in pensionable employment or with a preserved pension—

- (a) the whole of the member’s pensionable service will be taken into account when calculating whether and (if so) to what extent there would have been an increase, by virtue of regulation E2(3), in the pensionable service on which the member’s pension under regulation E2 (early retirement pension on grounds of ill-health) would have been based; and

(b) the whole period (if any) by which the member's pension would have been increased will be treated as pensionable service after 5th April 1988.

(5) Where regulation G3(2) applies to the calculation of the surviving civil partner's pension, so that the surviving civil partner's pension is equal to the member's pension for a limited period, the surviving civil partner's pension for that limited period will be equal to the whole of the member's pension (including any part of the member's pension that is based on pensionable service before 6th April 1988).

(6) Any reference in these Regulations to regulations G1 to G6 means, in relation to benefits in respect of a member who has formed a civil partnership, those regulations as applicable to the member's surviving civil partner (if any).

### **Dependent surviving civil partner's pension**

**G11.**—(1) A member who has formed a civil partnership may, by giving notice in writing to the Scottish Ministers prior to leaving pensionable employment, nominate the other party to the civil partnership to receive a dependent surviving civil partner's pension on the member's death.

(2) The Scottish Ministers shall accept a member's nomination only if they are satisfied that the member's civil partner is permanently incapable of earning a living because of physical or mental infirmity and is wholly or mainly dependent on the member.

(3) If the Scottish Ministers have accepted a member's nomination and the member subsequently dies before the other party to the civil partnership, the dependent surviving civil partner shall be entitled to a dependent surviving civil partner's pension.

(4) The dependent surviving civil partner's pension shall be calculated in the same way as a widow's pension under regulations G1 to G6 (pension for widows), but based only on the member's pensionable service before 6th April 1988.

(5) If the Scottish Ministers have accepted a member's nomination for a dependent surviving civil partner's pension and the member's pensionable service started before 25th March 1972 any lump sum payable to the member will be reduced by an amount equal to 2 times the yearly rate of the part of the member's pension that is based on pensionable service before 25th March 1972 (except to the extent that any reduction has been off-set under regulation Q2 (right to buy an unreduced retirement lump sum)).

(6) Where regulation E2(10) or regulation E6(8) applies to a member who has formed a civil partnership, any reference in those regulations to a lump sum payable on retirement shall mean, in relation to a member to whom paragraph (5) of this regulation refers, a lump sum which is not reduced as described in that paragraph.

### **Purchase of surviving civil partner's pension in respect of service prior to 6<sup>th</sup> April 1988**

**G12.**—(1) Subject to the following provisions of this regulation an officer, unless he is a person in respect of whom a pension has already become payable under regulation E2 and to whom E2(11) applies, may, in respect of the whole or any part of his contributing service prior to 6<sup>th</sup> April 1988, elect to purchase an increase in the amount of any surviving civil partner's pension which may become payable by virtue of regulation G10.

(2) The purchase of an increase pursuant to paragraph (1) may be made only in respect of complete years of service unless the officer wishes to purchase an increase in respect of all of his service before 6<sup>th</sup> April 1988 or all of his service in respect of the period beginning on 25<sup>th</sup> March 1972 and ending on 5<sup>th</sup> April 1988 in which case the whole of the requisite period may be purchased whether or not it constitutes a multiple of complete years of service.

(3) An election pursuant to paragraph (1)—

- (a) shall not be made later than 4<sup>th</sup> March 2007 by giving notice in writing to the Scottish Ministers specifying the period in respect of which the election is made;
- (b) must be accompanied by a declaration in writing signed by the officer that he is of sound health for his age; and
- (c) shall be irrevocable.

(4) Schedule 2, table 2 shall have effect with regard to the cost of providing the increase provided pursuant to paragraph (1).

### **Increased surviving civil partner's pension**

**G13.**—(1) If a member who has formed a civil partnership elected before 4<sup>th</sup> March 2007 to buy an increased surviving civil partner's pension, the surviving civil partner's pension described in regulation G10 will be based on pensionable service after 5<sup>th</sup> April 1988 plus the period of pensionable service before that date that the member elected to buy for this purpose under regulation G12.

(2) Subject to paragraph (3) any retirement lump sum payable to a member under regulation E6 (lump sum on retirement), in respect of any period of pensionable service that the member elected to buy as described in paragraph (1), will be reduced by 2 times the yearly rate of the part of the member's pension that is based on pensionable service before 25<sup>th</sup> March 1972 and by the yearly rate of the part of the member's pension that is based on pensionable service after 24<sup>th</sup> March 1972 plus, in each case, the relevant daily proportion of that rate for each additional day.

(3) Where regulation E2(10) or regulation E6(8) applies to a member who has formed a civil partnership, any reference in those regulations to a lump sum payable on retirement shall mean, in relation to a member whom paragraph (2) of this regulation refers, a lump sum which is not reduced as described in that paragraph."

### **Dependent Child**

10. In regulation H1(1)—

- (a) in sub paragraph (b) after the words "marriage entered into" insert "or a civil partnership formed"; and
- (b) in sub paragraph (c) after the word "spouse" insert "or civil partner".

### **Child allowance when member dies in pensionable employment**

11. In regulation H3 -

- (a) after “spouse” in each place where it occurs insert “or civil partner”;
- (b) for “widow’s or widower’s” in each place where they occur substitute “widow’s, widower’s or surviving civil partner’s”; and
- (c) for “widow or widower” in each place where they occur substitute “widow, widower or surviving civil partner”.

**Child allowance when member dies after pension becomes payable**

**12.** In regulation H4—

- (a) after “spouse” in each place where it occurs insert “or civil partner”;
- (b) for “widow’s or widower’s” in each place where they occur substitute “widow’s, widower’s or surviving civil partner’s”; and
- (c) for “widow or widower” in each place where they occur substitute “widow, widower or surviving civil partner”.

**Child allowance when member dies with preserved pension**

**13.** In regulation H5—

- (a) after “spouse” in each place where it occurs insert “or surviving civil partner”;
- (b) for “widow’s or widower’s” in each place where they occur substitute “widow’s, widower’s or surviving civil partner”; and
- (c) for “(or spouse of a parent)” in each place where they occur substitute “or spouse or civil partner of the parent)” in each place where it occurs.

**Increase of child allowance when child not dependent**

**14.** In regulation H7-

- (a) in the heading preceding it, after “spouse” insert “or civil partner”; and
- (b) in paragraph (1) after “spouse” in each place where it occurs insert “civil partner”

**Allocation of pension by member for benefit of dependent**

**15.** In regulation J1—

- (a) after “spouse” insert “, “a civil partner”; and
- (b) for “widow’s or widower’s” substitute “widow’s, widower’s or surviving civil partner’s”.

**Limits on allocation**

**16.** In regulation J2—

- (a) in paragraph (1) after “spouse” insert “, a civil partner”;
- (b) in paragraph (2) for “spouse’s pension” substitute “, spouse’s pension or civil partner’s pension”; and
- (c) in paragraph (3) for “or spouse” substitute “, spouse or civil partner”.

**Date on which allocation has effect**

17. In regulation J3(2)(b) for the words “or spouse” substitute “, spouse or civil partner”.

**Guaranteed minimum pensions**

18. In regulation K2—

(a) after paragraph (4) insert—

“(4A) If the member is in a civil partnership and dies leaving a surviving civil partner, the weekly rate of the surviving civil partner’s pension will not be less than one-half of the part of the member’s guaranteed minimum that is attributable to earnings for the tax year 1988 – 1989 and subsequent tax years.”; and

(b) in paragraph (6) for “widow’s or widower’s” substitute “widow’s, widower’s or surviving civil partner’s”.

**Protected rights transferred to the scheme**

19. In paragraph K6 after “spouse” in each place where it occurs insert “or civil partner”.

**State scheme premiums**

20. In regulation K7(2) for “widow or widower” in each place where they occur substitute “widow, widower or surviving civil partner”.

**Right to buy additional service**

21. After regulation Q1(5) insert—

“(5A) For the purposes of regulation G10 (surviving civil partner’s pension) if a civil partner exercised his or her right to buy additional service before 6<sup>th</sup> April 1988, the additional service bought as a result of the exercise of that right will be treated as service before 6<sup>th</sup> April 1988.”.

**Right to buy an unreduced retirement lump sum**

22. In regulation Q2(1) after “married” insert “or in a civil partnership”.

**Paying for unreduced retirement lump sum by single payment**

23. After regulation Q4(2) insert—

“(2A) A member who has formed a civil partnership who wishes to pay for an unreduced lump sum by a single payment must elect to do so within 12 months after nominating his or her civil partner to receive a dependent surviving civil partner’s pension under regulation G11 (dependent surviving civil partner’s pension).”

**Mental health officers**

24. (a) In regulation R3(8)(b) –

- (a) for “widow’s or widower’s” substitute “widow’s, widower’s or surviving civil partners”; and
- (b) after “(widower’s pension)” insert “ or under regulation G(11)4 (surviving dependant civil partner’s pension )”.

**Pension sharing on divorce or nullity of marriage or dissolution or nullity of a civil partnership**

25. In the heading preceding regulation R14, after “marriage” insert “or, dissolution or nullity of a civil partnership”.

**Benefits on death in pensionable employment after pension becomes payable**

26. In regulation S4—

- (a) after “spouse” in each place where it occurs insert “or civil partner”; and
- (b) after “spouse’s” in each place where it occurs insert “or civil partner’s”.

**Loss of rights to benefits**

27. In regulation T6(1A)(a)<sup>(9)</sup> for “widow or widower” substitute “widow, widower or surviving civil partner”.

**Part W**

28. In the heading preceding regulation W1 for “PENSION SHARING ON DIVORCE OR NULLITY OF MARRIAGE” insert “PENSION SHARING ON DIVORCE OR NULLITY OF MARRIAGE OR ON THE DISSOLUTION OR NULLITY OF A CIVIL PARTNERSHIP”.

**“Implementation period” for discharge of pension credit**

29. In Regulation W9 -

- (a) in sub paragraph (1)(b)(i) for “matrimonial” substitute “matrimonial or civil registration” ; and
- (b) in sub paragraph (2)(b) for “the order, decree or declarator responsible for the divorce or annulment to which it relates” substitute “the order, decree, declarator or [dissolution notice] responsible for the divorce, annulment or dissolution or annulment of the civil partnership to which it relates”.

**Failure to discharge liability in respect of pension credit within the implementation period - Death of ex-spouse or ex civil partner within period**

- 30. (a) In the heading to regulation W10 after “ex-spouse” insert “ or ex civil partner.”
- (b) In regulation W10(5) after “ ex-spouse” insert “or ex civil partner”.

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<sup>(9)</sup> Paragraph 1A was inserted by SS.I. 2005/??.

**Charges in respect of pension sharing costs**

31. In Regulation W18(4) after the word “spouse” insert “or civil partner”.

**Medical and Dental Practitioners**

32. In Schedule 1 -

- (a) in the heading preceding paragraph 15, for “widow or widowers” substitute “widow, widower or surviving civil partner’s”; and
- (b) after paragraph 16 insert—

**“Increased surviving civil partner’s pension**

(16A) In the case of a civil partner who made a nomination under regulation G11 (dependent surviving civil partner’s pension) or an election under G12 (increased surviving civil partner’s pension) those regulations are modified so that the lump sum payable on the member’s retirement will be reduced by 2.8 per cent of uprated earnings for each complete year of practitioner service before 25th March 1972, and by 1.4 per cent of uprated earnings for each completed year after 24th March 1972, plus, in each case, the relevant daily proportion for each additional day.”.

**Pension Sharing On Divorce or Nullity Of Marriage or the Dissolution or Nullity of a Civil Partnership**

33. In schedule 1A -

- (a) in the heading, after “MARRIAGE” insert “OR THE DISSOLUTION OR NULLITY OF A CIVIL PARTNERSHIP”;
- (b) in the heading preceding paragraph 3 after “widows and widowers” insert “and surviving civil partners”; and
- (c) in paragraph 3 after “widows and widowers” insert “and surviving civil partners”.

**Amendment of the Injury Benefit Regulations**

34. The Injury Benefit Regulations shall be amended in accordance with regulations 35 to 40 below.

**Widow's, widower's or surviving civil partner’s allowance**

35. In regulation 7-

- (a) in the heading preceding it for “widow’s or widower’s allowance” substitute “Widow’s, widower’s or surviving civil partner’s allowance”
- (b) in paragraphs (1) and (2) for “widow or widower” in each place where they occur substitute “widow, widower or surviving civil partner”; and
- (c) after paragraph (3) insert—

“(3A) A surviving civil partner shall not be entitled to receive an allowance—

- (a) if the civil partnership was formed after the deceased last ceased to be employed as a person to whom these Regulations apply or after the date on which his or her earning ability was reduced as a result of the injury or disease, whichever is the later;
- (b) if at the date of the deceased's death such a surviving civil partner and a man or as the case may be a woman with whom he or she is not in a civil partnership are living together as if they were civil partners; or
- (c) in respect of any period after such a surviving civil partner forms a civil partnership or during which he or she lives together with another person as if they were civil partners, so, however, that where such a civil partnership has terminated the Scottish Ministers may restore an allowance to a surviving civil partner if they are satisfied that such a surviving civil partner is suffering hardship.”.

### **Child's allowance**

**36.** In regulation 8—

- (a) in paragraph (2)(b) after “marriage” insert “or civil partnership”; and
- (b) in paragraph (2)(c) after “spouse” insert “or civil partner”.

### **Dependent relatives' allowance**

**37.** In regulation 9 —

- (a) in paragraph (1) after “spouse's” insert “or civil partner's”;
- (b) In paragraph (2)—
  - (i) for “widow or widower” substitute “widow, widower or surviving civil partner”; and
  - (ii) after “spouse” in each place where it occurs insert “or civil partner”; and
- (c) in paragraph (4) after sub paragraph (a) insert—
  - “(aa) if he or she subsequently forms a civil partnership or lives together with another person as if they were civil partners of each other; or”.

### **Lump sum payment on death**

**38.** In paragraph (1) of regulation 11—

- (a) in sub paragraph (a) for “widow or widower” substitute “widow, widower or surviving civil partner”; and
- (b) in sub paragraph (b) after “spouse” insert “or civil partner”.

### **Incidental provisions**

**39.** In regulation 12(3) () for “the widow or widower's pension” substitute “the widow's, the widower's or the surviving civil partner's pension”.

### **Determination of questions**

40. In regulation 22 for “widow or widower” substitute “widow, widower, surviving civil partner”.

### **Amendment of Additional Voluntary Contributions Regulations**

41. The Additional Voluntary Contributions Regulations shall be amended in accordance with regulations 42 to 45 below.

### **Interpretation**

42. In regulation 2(1), in the definition of “dependant” after “decree of separation)” insert “, a surviving civil partner”.

### **Payments by the Scottish Ministers**

43. In regulation 15 , after “spouse” in each place where it occurs insert “or civil partner”.

### **Pension sharing on divorce or nullity of marriage**

44. In the heading to regulation 17A after “marriage”, insert “or, dissolution or nullity of civil partnership”.

### **Pension Sharing on Divorce or Nullity of Marriage or Dissolution or Nullity of Civil Partnership**

45. In Schedule 2—

- (a) in the heading to the Schedule, after “MARRIAGE” insert “OR, DISSOLUTION OR NULLITY OF CIVIL PARTNERSHIP”; and
- (b) in paragraph 11 for “widow or widower”, in each place where they occur substitute “widow, widower or surviving civil partner”.

### **Amendment of the Compensation for Premature Retirement Regulations**

46. The Compensation for Premature Retirement Regulations shall be amended in accordance with regulations 47 to 49 below.

### **Partial Surrender of Annual Allowance**

47. In regulation 7 after “spouse” insert “or civil partner”.

### **Compensation payable to widow, widower, surviving civil partner or dependants**

48. In regulation 8 -

- (a) in the heading preceding it, after “widower” insert “, surviving civil partner”; and
- (b) after “widower” in each place where it occurs, insert “or surviving civil partner,”.

**Compensation where lump sum on death becomes payable**

**49.** In regulation 9, after “widower” in each place where it occurs insert “or surviving civil partner”.

*name*

[Authorised to sign by the Scottish Ministers]

St Andrew’s House  
Edinburgh  
2005

*names*

Two of the Lord’s Commissioners of  
Her Majesty’s Treasury

## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations, which come into force on 5<sup>th</sup> December 2005 make further amendments to The National Health Service Superannuation Scheme (Scotland) Regulations 1995 (“the Superannuation Scheme Regulations”), the National Health Service (Scotland) (Injury Benefits) Regulations 1998 (“the Injury Benefits Regulations”), the National Health Service Superannuation Scheme (Scotland) Additional Voluntary Contributions) Regulations 1998 (“the Additional Voluntary Contributions Regulations”) and the National Health Service Compensation for Premature Retirement) (Scotland) Regulations 2003 (“the Compensation for Premature Retirement Regulations”).

The amendments in these Regulations make provision following the introduction of the new status of civil partner by the Civil Partnership Act 2004 (c.33). The following changes of substance are made.

Regulations 3 to 33 amend the Superannuation Scheme Regulations as follows:

Regulation 3 amends Regulation A2 to include definitions of “civil partner” and “civil partnership”

Regulation 4 amends Regulation D2 to provide that employers meet the cost of a surviving civil partner pension where a member’s pension has become payable under regulation E3 (early retirement pension (redundancy) etc) or E4 (early retirement pension) employer’s consent)

Regulation 5 amends regulation E9 to require a pension to be paid in certain circumstances to a surviving civil partner of a member who had a guaranteed minimum (within the meaning of the Pensions Schemes Act 1993).

Regulation 6 amends regulation F5 to require any death gratuity to be paid to the member’s surviving civil partner except where a member has given notice to the Scottish Ministers that the surviving civil partner is not to receive payment.

Regulations 7 to 9 amend regulation G to provide for a surviving civil partner to receive a pension and the manner in which that pension is calculated, provision for a dependent surviving civil partner pension and provisions for purchasing increased surviving civil partner and dependent civil partner pensions in respect of service prior to 6<sup>th</sup> April 1998.

Regulations 10 to 14 amend regulation H to provide for a dependant child allowance to be paid to children of those members who have formed civil partnerships in those circumstances which are the same of dependent children from a marriage.

Regulations 15 to 17 amend regulation J to allow the member to elect to allocate part of his or her pension to provide a pension for a dependent surviving civil partner.

Regulations 18 to 20 amend regulation K so that overriding contracting out requirements and guaranteed minimum pensions apply to civil partners.

Regulations 21 to 23 amend regulation Q to include members who have formed a civil partnership in those who have the right to buy additional service and unreduced lump sum.

Regulation 24 amends Regulation R3 to include civil partners where appropriate.

Regulation 26, regulations 28 to 31 and regulation 33 amend regulation S4, regulation W, and schedule 1A respectively, to reflect the provision that pension sharing will apply to civil partnerships which are dissolved through a formal court process.

Regulation 27 amends regulation T6 so that forfeiture provisions apply to surviving civil partners.

Regulation 32 amends Schedule 1 (medical and dental practitioners) to apply where appropriate to those who have formed a civil partnership. It also provides that where civil partners have opted to purchase additional pension and lump sum that the pension and lump sum based on practitioner service before and after 25<sup>th</sup> March 1972 is reduced by the appropriate amounts.

Regulations 34 to 40 amend the Injury Benefit Regulations as follows:

Regulation 35 amends regulation 7 to provide that an allowance may be paid to a surviving civil partner in certain circumstances.

Regulations 36, 37, 39 and 40 amend regulation 8, 9, 12 and 22 to apply to members who have formed a civil partnership where appropriate.

Regulation 38 amends regulation 11 to provide for a surviving civil partner or his or her children to receive a lump sum payment on death of the member.

Regulations 41 to 45 amend the Additional Voluntary Contributions Regulations as follows:

Regulation 42 amends regulation 2 to include a surviving civil partner in the definition of “dependent”

Regulation 43 amends regulation 15 to provide that payments may be made by the Scottish Ministers to a surviving civil partner in certain circumstances.

Regulations 44 and 45 amend regulation 17A and Schedule 2 respectively to reflect the provision that pension sharing will apply to civil partnerships which are dissolved through a formal court process and therefore ex civil partners may also be pension credit members.

Regulations 46 to 49 amend the Compensation for Premature Retirement Regulations as follows:

Regulation 47 amends regulation 7 to make mention that an election may have been made by the member to surrender part of his pension in favour of his or her registered civil partner.

Regulations 48 and 49 amend regulations 8 and 9 respectively to reflect that payments may be made to surviving civil partners.

This Order has no impact on the costs of business, charities or voluntary bodies; though there will be costs to the Government in public service pension schemes from extending survivor benefits to include civil partners. Depending upon the take-up rate of civil partnerships, the total annual cost to all public service pension schemes for providing survivor benefits to civil partners could amount to between £7m and £14m per year. There will also be a one off capital addition to outstanding liabilities of between £60m (low take up) and £125m (high take up) to provide survivor benefits on the basis of service from 1988 up to the introduction of civil partnership. A Regulatory Impact Assessment was published alongside the Civil Partnership Act 2004 and outlines the cost implications to public service pension schemes, therefore a separate Regulatory Impact Assessment was not produced for this order.

The final Regulatory Impact Assessment for the Civil Partnership Act 2004 can be viewed at <http://www.dti.gov.uk/access/ria/index.htm#equality>