

General Medical Services: scheme of superannuation. FA91 s12 773.—(1) The Revenue Commissioners may, if they think fit and subject to any undertakings and conditions that they think proper to attach to the approval, approve for the purposes of this Chapter a scheme of superannuation provided for under an agreement for the provision of services under section 58 of the Health Act, 1970 (in this section referred to as a “relevant scheme”) as if it were a retirement benefits scheme within the meaning of this Chapter and notwithstanding that it does not satisfy one or more of the conditions set out in subsections (2) and (3) of section 772.

(2) As respects a relevant scheme approved under this section, this Chapter and Schedule 23 shall apply subject to any necessary modifications and in particular as if in this Chapter and in that Schedule—

(a) “employee” included a registered medical practitioner providing services under an agreement for the provision of services under section 58 of the Health Act, 1970 (in this section referred to as an “agreement”),

(b) “service” included services by a registered medical practitioner under an agreement and an “office or employment” included the provision of such services, and

(c) a reference to Schedule E were a reference to Case II of Schedule D except in section 779.

(3) Chapter 2 of this Part shall apply as if a member of a relevant scheme were the holder of a pensionable office or employment and such member's income assessable to tax under Case II of Schedule D arising from an agreement were remuneration from such an office or employment.