SCOTTISH STATUTORY INSTRUMENTS

2024 No. 374

PUBLIC SERVICE PENSIONS

The Local Government Pension Scheme (Remediable Service) (Scotland) (Miscellaneous Amendment) Regulations 2024

Made - - - -	*10th December 2024*
Laid before the Scottish Parliament	*12th December 2024*
Coming into force - -	*6th February 2025*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 1(1) and (2)(c), 2, 3(1) to (3) and schedule 2, paragraph 3(b), of the Public Service Pensions Act 2013(**a**) and section 81(1), (6) and (7) of the Public Service Pensions and Judicial Offices Act 2022(**b**) and all other powers enabling them to do so.

In accordance with section 21(1) of the Public Service Pensions Act 2013, the Scottish Ministers have consulted such persons or the representatives of such persons as appeared to the Scottish Ministers likely to be affected by these Regulations.

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Local Government Pension Scheme (Remediable Service) (Scotland) (Miscellaneous Amendment) Regulations 2024 and come into force on 6 February 2025.

(2) These Regulations have effect from 6 February 2025 other than for the purposes of regulations 3 to 6 and 8 to 13, which have effect from 1 October 2023.

(3) In these Regulations—

"the 2014 Regulations" means the Local Government Pension Scheme (Transitional Provisions and Savings) (Scotland) Regulations 2014(**c**),

"the 2018 Regulations" means the Local Government Pension Scheme (Scotland) Regulations 2018(**d**),

"the 2023 Regulations" means the Local Government Pension Scheme (Remediable Service) (Scotland) Regulations 2023(**e**).

(**a**) 2013 c. 25. Section 3(1) and (2) were amended by section 94(2) and (3) of the Public Service Pensions and Judicial Offices Act 2022 (c. 7). Section 2 and schedule 2 of the Public Service Pensions Act 2013 set out how the powers are exercisable by the Scottish Ministers.
(**b**) 2022 c. 7.
(**c**) S.S.I. 2014/233, relevantly amended by S.S.I. 2023/240.
(**d**) S.S.I. 2018/141.
(**e**) S.S.I. 2023/240.

Amendment of the 2014 Regulations

2. The 2014 Regulations are amended in accordance with regulations 3 to 5.

Statutory underpin: flexible retirement

3. In regulation 4C, for paragraph (11) substitute—

"(11) Where the eligible member's final assumed benefits, calculated in accordance with paragraph (10), are exceeded by their final underpin amount—

(a) where the eligible member's next occurring final underpin date is that in regulation 4H(1)(a) to (e), the pension account to which that date relates is to be increased on the day after that date by an amount equal to the difference,

(b) where the eligible member's next occurring final underpin date is that in regulation 4H(1)(f), regulation 4D(2) applies,

(c) where the eligible member's next occurring final underpin date is that in regulation 4H(1)(h), regulation 4E(2) applies.".

Statutory underpin: calculation of final underpin amount

4. In regulation 4L(4)—

(a) in subparagraph (a), for ";" substitute "; and",

(b) in subparagraph (b), for "; and" substitute ",",

(c) omit subparagraph (c).

Statutory underpin: survivor's guarantee amount calculation

5. In regulation 4M(7), in column 1 of the table, in the second and third rows, after "eligible child" insert "and survivor pension paid to deceased member's partner".

Modification of the 2018 Regulations in respect of certain annual benefit statements

6.—(1) This regulation applies in respect of any person who is—

(a) either—

(i) an "eligible member" under regulation 4A(2) of the 2014 Regulations(**a**) (statutory underpin: general), or

(ii) a "pension credit member" under regulation 8(1) of the 2018 Regulations (pension credit and survivor members) whose pension derives from the pension of such an eligible member, and

(b) not a person to whom paragraph (4)(a) applies.

(2) Where this regulation applies, the provisions listed in paragraph (3) are not to be taken into account for the purposes of preparing an annual benefit statement under regulation 84 of the 2018 Regulations in respect of a Scheme year ending on or before 31 March 2024.

(3) The provisions referred to in paragraph (2) are—

(a) Chapter 3 of Part 1 of the Public Service Pensions and Judicial Offices Act 2022 (local government schemes),

(b) all provisions of the 2023 Regulations apart from regulation 2(3) (including any amendments made by regulations 2(1), (2), (4) to (6) or 3 of those Regulations to the 2014 Regulations or the 2018 Regulations respectively).

(4) An administering authority may determine that—

(**a**) Regulation 4A was inserted by S.S.I. 2023/240.

(a) this regulation does not apply to a member or class of members, or

(b) paragraph (2) applies to a member or class of members as if for "31 March 2024" there were substituted "31 March 2025".

(5) A determination under paragraph (4)(a)—

(a) may be made at any point before 1 April 2025, and

(b) has effect from 1 October 2023.

(6) A determination under paragraph (4)(b)—

(a) may be made at any point before 31 August 2025,

(b) may only be made if the administering authority considers that it is reasonable in all the circumstances in the case of that particular member or class of members, and

(c) must be notified to any member to which it applies in the annual benefit statement in respect of the Scheme year ending on 31 March 2025.

(7) In this regulation, "administering authority" has the same meaning as in Schedule 1 of the 2018 Regulations.

Amendment of the 2023 Regulations

7. The 2023 Regulations are amended in accordance with regulations 8 to 13.

Retrospective application and interpretation of Part 3

8. In regulation 4(3)(d), for "in spite of being deceased", substitute "if they had not died".

Members who retired or died before 1 October 2023

9. In regulation 5(6), for "in spite of their being deceased", substitute "if they had not died".

Pensioner member death grants in respect of members who died before 1 October 2023

10. In regulation 7(1)(b), for "before that date" substitute "and paid, whether or not under that regulation".

Divorce or dissolution of civil partnership before 1 October 2023

11. In regulation 12—

(a) for paragraph (3), substitute—

"(3) Where one of the dates set out in regulation 4H(1) of the 2014 Regulations (statutory underpin: final underpin date) occurred in relation to the person before the date on which the pension sharing order in respect of their divorce or the dissolution of their civil partnership took effect—

(a) regulations 4A to 4T of the 2014 Regulations are to be applied in relation to the person; and

(b) the recalculation must take into account any final guarantee amount to which the person is entitled.",

(b) for paragraph (4), substitute—

"(4) Where one of the dates set out in regulation 4G of the 2014 Regulations (statutory underpin: underpin date) occurred in relation to the person before the date on which the pension sharing order in respect of their divorce or the dissolution of their civil partnership took effect but not one of the dates in regulation 4H of those Regulations—

(a) regulations 4A to 4T of the 2014 Regulations are to be applied in relation to the person; and

(b) the recalculation must take into account the provisional assumed benefits and provisional underpin amount calculated under regulations 4I and 4J respectively of the 2014 Regulations.".

Persons with underpin dates before 1 October 2023

12. In regulation 13(2)—

(a) after "2014 Regulations" insert "(as applied by regulation 4(4))",

(b) omit ", which have effect as if they were in force from 1 April 2015 (this does not affect the operation of regulation 4(4)) of these Regulations".

Interest on payments under the statutory underpin

13. In regulation 14—

(a) in paragraph (1) for "or (6)", substitute ", (6) or (7)",

(b) in paragraph (3), after "(transfers out)" insert ", unless the scheme is a chapter 1 scheme, a judicial scheme, or another local government scheme".

(c) in paragraph (6)—

(i) after subparagraph (a) insert—

"(aa) where regulation 5(7) applies, the earliest day from which the administering authority would have been able to make the payment for a lump sum paid under regulation 5(7);",

(ii) in subparagraph (b) omit "that falls half-way through the period beginning with the day" and "and ending with the date on which payment is made".

IVAN MCKEE
Authorised to sign by the Scottish Ministers

St Andrew's House,
Edinburgh
10th December 2024

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make various amendments to the Local Government Pension Scheme (Transitional Provisions and Savings) (Scotland) Regulations 2014 ("the 2014 Regulations"), following their amendment by the Local Government Pension Scheme (Remediable Service) (Scotland) Regulations 2023 ("the 2023 regulations"), to correct minor errors and to align with the policy intention of the 2023 regulations. These Regulations also make various amendments to the 2023 regulations for similar purposes, and modify the Local Government Pension Scheme (Scotland) Regulations 2018 in relation to certain annual benefit statements.

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