

7 Tweedside Park
Tweedbank
GALASHIELS
TD1 3TE

<http://www.sppa.gov.uk>

To the addressees below

Tel: 01896 89 3229
Fax: 01896 893214
Kimberly.linge@gov.scot

6 November 2017

Dear Sir/Madam

DRAFT REGULATIONS - THE LOCAL GOVERNMENT PENSION SCHEME (SCOTLAND) REGULATIONS 2018

1. I attach for your comments the consolidated draft Local Government Pension Scheme (Scotland) Regulations 2018.
2. Following the implementation of the reforms of the Local Government Pension Scheme from 1 April 2015, work has continued with practitioners to identify areas in the regulations that require clarification and correction. These amending regulations are the product of that work and contain other policy developments such as provisions as a result of the Pension Schemes Act 2015.
3. The bulk of the proposed amendments in the draft Regulations are to clarify existing provisions or arise from changes suggested by stakeholders and to which SPPA has agreed. There are changes which relate to the Taxation of Pensions Act 2014 and are in relation to AVC provision, the Annual Allowance (scheme pays) and to Auto-enrolment. These regulations also introduce further flexibility to assist fund authorities and employers to address funding liabilities when a body ceases to be a scheme employer.
4. Your technical comments on the draft regulations are now invited and they should be returned to SPPA **no later than Monday 15 January 2018**.
5. The proposed changes are set out in Annex A, attached.

Handling your response

6. All respondents should be aware that the Scottish Government is subject to the provisions of the Freedom of Information (Scotland) Act 2002 and would therefore have to consider any request made to it under the Act for information relating to responses made to this consultation exercise.



7. A Respondent Information Form is also provided at Annex B for completion and return to SPPA. Using this form will simplify our task of collating responses and will make the process more efficient.

Next steps in the process

8. Where respondents have given permission for their response to be made public these will be made available to the public in the Scottish Government Library after the consultation period. We will check all responses where agreement to publish has been given for any potentially defamatory material before logging them in the library. You can make arrangements to view responses by contacting the SG Library on 0131 244 4556. Responses can be copied and sent to you, but a charge may be made for this service.

9. Once the consultation has closed we will consider all responses when preparing the final Regulations.

Completed information

10. The completed Respondent Information Form and any comments you wish to make should be returned, by **Monday 15 January 2018**, to Kimberly Linge, Policy Manager, Scottish Public Pension Agency, 7 Tweedside Park, Tweedbank, Galashiels TD1 3TE.

11. Copies of the proposals and Respondent Information form can be accessed on the [Pension Reforms & Taxation](#) area of the SPPA website. Your responses and completed Respondent Information form can be sent electronically to locgovpensionsreform@scotland.gsi.gov.uk. If you would prefer to have a set of these consultation documents and draft regulations sent to you in hard copy, please contact kimberly.linge@gov.scot to request a set.

Comments and complaints

12. Information on the Scottish Government Consultation Process can be found in Annex B of this letter. If you have any comments about how this consultation exercise has been conducted, please contact Lorimer Mackenzie by telephone on 01896 892474 or by e-mail to lorimer.mackenzie@gov.scot .

If you wish to discuss the proposals for the new scheme in more detail please do not hesitate to contact myself either by telephone on 01896 893229 or by e-mail to kimberly.linge@gov.scot or Annette Greenslade either by telephone on 01896 893227 or by e-mail to annette.greenslade@gov.scot .

Yours faithfully

Kimberly Linge
Policy Manager, LGPS



INVESTOR IN PEOPLE

Addressees

Actuarial firms
AMICUS
Audit Scotland
CIPFA
Convention of Scottish Local Authorities
Department for Communities and Local Government (E&W)
Department for Communities (Northern Ireland)
Educational Institute for Scotland
GMB
Government Actuary's Department
HM Treasury
LGPS(S) Pension Funds
LGPS(S) Scheduled Bodies
LGPS(S) Scheme Advisory Board
National Association of Councillors
National Association of Pension Funds (NAPF)
NILGOSC
SOLACE
STUC
Secretary, LGPC
UCATT
UNISON
Unite the Union
Women's National Commission

