

SCOTTISH TEACHERS' PENSION SCHEME (STPS)

REPORT ON CONSULTATION ON THE TEACHERS' PENSION SCHEME (SCOTLAND) (NO.2) AMENDMENT REGULATIONS 2017

1. Purpose

1.1 The purpose of this paper is to provide stakeholders with a summary of the feedback received to the Scottish Government's recent consultation to the Scottish Teachers' Pension Scheme Advisory Board (STPSAB) on the Teachers' Pension Scheme (Scotland) (No.2) Amendment Regulations 2017.

2. Introduction

2.1 The Scottish Public Pensions Agency, on behalf of the Scottish Government, conducted a public consultation inviting the STPSAB to register their views on the above named regulations.

2.2 The Scottish Government's consultation began on 11 October 2017 and closed on 31 October 2017.

3. Consultation process

3.1 The Scottish Government's consultation document was issued by email to STSS stakeholders on 11 October 2017. The document was also posted on the SPPA website.

4. Analysis of Responses

4.1 The consultation requested comments on the draft regulations from respondents. The regulations update the existing provisions as recommended by HMRC. By making this amendment the Death Grant is then treated as a discretionary payment and therefore not subject to Inheritance Tax.

The breakdown of respondents is as follows

Respondents	Permission to publish response
Employer Organizations (0)	N/A
Trade Union/Staff Association (1)	Unanswered
Other (1)	Unanswered

5. Key Messages

- No comments were left

6. Next Steps

6.1 In the absence of comments the Scottish Government will bring forward regulations to be laid before the Scottish Parliament, which will have effect from 1 April 2015.