

**LOCAL GOVERNMENT PENSION SCHEME (SCOTLAND)
CIRCULAR SPN/LG No. 5/2015**

- WHO SHOULD READ:**
- The Secretary General**
 - Convention of Scottish Local Authorities**
 - The Chief Executive**
 - Scottish Local Authorities**
 - The Chief Executive**
 - Water Authorities**
 - The Principal Reporter**
 - Scottish Children's Reporter Administration**
 - The Chief Executive**
 - Scottish Environment Protection Agency**
 - The Director General**
 - Strathclyde Passenger Transport Executive**
 - The Clerk**
 - Strathclyde Passenger Transport Authority**
 - The Chief Executive/Director**
 - VisitScotland**
- ACTION:**
- This circular should be brought to the attention of Pension Managers, Superannuation Sections and LGPS Employer Payroll Departments. You may also wish to draw it to the attention of the Directors of Finance and Administration**
- SUBJECT:**
- [The Local Government Pension Scheme \(Scotland\) Amendment \(No. 2\) Regulations 2015](#)**

About Circular No.5/2015:

The purpose of this circular is to announce the publication of the LGPS 2015 Amendment (No. 2) Regulations.

The Regulations are contained in:

The Local Government Pension Scheme (Scotland) Amendment (No. 2) Regulations 2015 (SSI 2015/448)

These Regulations amend the Local Government Pension Scheme (Scotland) 2014 Regulations (SSI 2014/164) and the Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) (Scotland) Regulations 2014 (SSI 2014/233) which came into force on 1 April 2015. Many of these amendments are technical in nature and

have been made in response to points raised by the Delegated Powers and Law Reform Committee (DPLRC) in March 2015 following the publication of [The Local Government Pension Scheme \(Scotland\) Amendment Regulations 2015 \(SSI 2015/87\)](#).

SSI 2015/448 also makes amendments to the Local Government Pension Scheme (Scotland) Regulations 1998 and the Local Government Pension Scheme (Benefits, Membership and Contributions) (Scotland) Regulations 2008 to allow for survivor benefits to be payable in relation to survivors of same sex marriages under old schemes which are carried over into the 2015 Scheme. A consequential change is also made to the Local Government Pension Scheme (Transitional Provisions)(Scotland) Regulations 2008.

Annette Greenslade
Policy Officer, LGPS
23 December 2015

Contact Information:

Should you have any enquiries about this circular, or require further information, please contact Kimberly Linge, Policy Manager, LGPS.

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