

**LOCAL GOVERNMENT PENSION SCHEME (SCOTLAND)
CIRCULAR SPN/LG No. 1/2013**

- 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 (Miscellaneous Amendments) (Scotland) Regulations 2012 (S.S.I. 2012/347)**

About Circular No.1/2013:-

The purpose of this circular is to notify employers of the amendments contained in;
THE LOCAL GOVERNMENT PENSION SCHEME (MISCELLANEOUS AMENDMENTS) (SCOTLAND) REGULATIONS 2012 (SSI 2012/347)

These Regulations amend the principal Regulations governing Local Government Pension Scheme in Scotland. The bulk of the amendments in the Regulations clarify existing provisions. The two main changes, however, relate to the "scheme pays" option in relation to tax charges arising under the Annual Allowance provisions, and to Auto-enrolment.

22/05/2014

David Lauder
Policy Manager, LGPS
30 January 2013

Contact Information:

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

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