

**2024 No.**

**PUBLIC SERVICE PENSIONS**

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

*Made* - - - - \*\*\*  
*Laid before Parliament* \*\*\*  
*Coming into force* - - \*\*\*

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 that Act, the Scottish Ministers consulted 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) (Amendment) (Scotland) Regulations 2024 and come into force on [            ].

(2) These Regulations have effect from [            ] other than for the purpose of this regulation and regulation 6 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).

**Amendment of the 2014 Regulations**

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

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(a) 2013 c. 25. Sections 3(1) and (2) were amended by section 94(2) and (3) of the Public Service Pensions and Judicial Offices Act 2022 (2022 c. 7). Section 2 of, 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.

### **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 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)(g) or (h), regulation 4E(2) applies,
- (d) where the eligible member's next occurring final underpin date is that in regulation 4H(1)(i), regulation 4F(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**

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 2014 Regulations**

6.—(1) This regulation applies in respect of any person who is an “eligible member” under regulation 4A(2) of the 2014 Regulations<sup>(a)</sup> (statutory underpin: general).

(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) the 2023 Regulations (including any amendments made by regulations 2 or 3 of those Regulations to the 2014 Regulations or the 2018 Regulations respectively).

### **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”.

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(a) S.S.I. 2014/233. Regulation 4A was inserted by S.S.I. 2023/240.

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

10. In regulation 7(1)(b), after “that date” insert “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 (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”.