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STATUTORY INSTRUMENTS

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**1987 No. 1850**

The Local Government Superannuation  
(Scotland) Regulations 1987

PART P

SUPERANNUATION FUNDS AND PAYMENTS BY AUTHORITIES

**Employer's contributions**

**P12.**—(1) A scheduled body shall contribute to the appropriate superannuation fund in each year of any period of 5 years for which a certificate is required under regulation P9 at the common rate increased or, as the case may be, reduced by any individual adjustment which has been specified for the year in respect of the employing authority under regulation P9(1)(b).

(2) A scheduled body shall pay the contributions required by paragraph (1) at the intervals determined under regulation P15.

(3) If all or part of any sum due under paragraph (1) remains unpaid at the end of the period of one month after the date on which it becomes due, or of any subsequent period of one month, the employing authority shall pay to the appropriate fund a further contribution equal to one-twelfth of a year's interest, at 1% above what was the base rate at the end of the first day of that month or period, on the amount remaining unpaid.

(4) Interest paid under paragraph (3) shall be carried to the appropriate superannuation fund.