
SCOTTISH STATUTORY INSTRUMENTS

2024 No. 37

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

Survivor benefits: revaluation adjustments, survivor benefits for partners and children of active members

4.—(1) In regulation 39—

(a) in paragraph (4)(a), at the end insert—

“(aa) For the purposes of sub-paragraph (a), if the member died in the period beginning with 1 April and ending with 5 April in any Scheme year, the pension is deemed to include the revaluation adjustment that would have been due at the next revaluation date,”

(b) in paragraph (6)—

(i) for “at the beginning of” substitute “on the revaluation date in”,

(ii) after “was opened,” in the second place where it occurs, insert “and takes effect from the start of the Scheme year following the Scheme year in which the survivor member’s account was opened,”

(c) in paragraph (7)—

(i) omit “revalued”,

(ii) for “(6)” substitute “(3)”,

(iii) following “Scheme year and,” insert “having applied the revaluation adjustment to the balance in accordance with paragraph (6),”, and

(iv) at the end, insert—

“(7A) Where an index rate adjustment is due to be made on a revaluation date, any such adjustment must be made immediately after the revaluation adjustment is made.”

(2) In regulation 40—

(a) at the end of paragraphs (4)(a), 5(a), 9(a) and 10(a) insert—

“(aa) For the purposes of sub-paragraph (a), if the member died in the period beginning with 1 April and ending with 5 April in any Scheme year, the pension is deemed to include the revaluation adjustment that would have been due at the next revaluation date,”

(b) in paragraph (13)—

(i) for “at the beginning of” substitute “on the revaluation date in”,

(ii) after “was opened,” in the second place where it occurs, insert “and takes effect from the start of the Scheme year following the Scheme year in which the survivor member’s account was opened,”

(c) in paragraph (14)—

(i) omit “revalued”,

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

- (ii) for “(13)” substitute “(3) or (8)”,
- (iii) following “Scheme year and,” insert “having applied the revaluation adjustment to the balance in accordance with paragraph (13),”,
- (iv) at the end, insert—
 - “(15) Where an index rate adjustment is due to be made on a revaluation date, any such adjustment must be made immediately after the revaluation adjustment is made.”.