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STATUTORY INSTRUMENTS

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**1992 No. 3025 (S.249)**

**PENSIONS**

**The Local Government Superannuation  
(Scotland) Amendment Regulations 1992**

<i>Made</i>	- - - -	<i>1st December 1992</i>
<i>Laid before Parliament</i>		<i>10th December 1992</i>
<i>Coming into force</i>	- -	<i>31st December 1992</i>

The Secretary of State, in exercise of the powers conferred on him by sections 7 and 12 of the Superannuation Act 1972<sup>(1)</sup> and of all other powers enabling him in that behalf, after consultation with such associations of local authorities as appeared to him to be concerned and such representatives of other persons likely to be affected by the Regulations as appeared to him to be appropriate in accordance with section 7(5) of that Act, and not having considered consultation with any individual local authority desirable, hereby makes the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Local Government Superannuation (Scotland) Amendment Regulations 1992 and shall come into force on 31st December 1992.

**Interpretation**

2. In these Regulations “the principal Regulations” means the Local Government Superannuation (Scotland) Regulations 1987<sup>(2)</sup>.

**Value of employer-provided cars not to be pensionable**

3. In Schedule 1 to the principal Regulations, the definition of “remuneration” shall be amended as follows:—

- (a) at the end of paragraph (d) the word “or” shall be omitted;
- (b) at the end of paragraph (e) the word “or” shall be added; and
- (c) there shall be added after paragraph (e)—

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(1) 1972 c. 11; section 7(3) was extended by the Pensions (Increase) Act 1974 (c. 9) section 2(2); section 12 was amended by the Pensions (Miscellaneous Provisions) Act 1990 (c. 7), section 10.  
(2) S.I.1987/1850, amended by S.I. 1988/625, 1989/422, 802 and 967, 1990/422 and 1284 and 1991/78.

- “(f) the equivalent money value to the employee of the provision of a motor vehicle by or on behalf of the employing authority;”.

#### **Recognition of past contributions**

4. In the principal Regulations after regulation C17 there shall be inserted the following new regulation:—

##### **“Recognition of certain past contributions**

**C18.** Notwithstanding the definition of “remuneration” in Schedule 1, where on 31st December 1992, a person is paying contributions on a sum which represents the equivalent money value to him of the provision of a motor vehicle, the equivalent money value to him of the provision of a motor vehicle provided from time to time by or on behalf of the employing authority shall be treated as remuneration on which contributions will continue to be payable until the earlier of the date on which—

- (a) a motor vehicle is no longer provided for him; or
- (b) he ceases to be employed by the employing authority employing him on 31st December 1992.”.

#### **Saving for appeals concerning provision of motor vehicles**

5. In the principal Regulations after regulation N8 there shall be inserted the following new regulation:—

##### **“Saving for appeals concerning provision of motor vehicles**

**N9.—(1)** Where an employing authority has before 31st December 1992 refused an application by a person to include the equivalent money value to him of the provision of a motor vehicle as remuneration for the purposes of these Regulations and the person serves a notice of appeal against that decision in terms of Regulation N8 such appeal shall be determined on the basis of these Regulations as they were in force on the date of the employing authority’s decision irrespective of whether the notice of appeal was served before or after 31st December 1992.

(2) Where, in accordance with paragraph (1) above, an appeal has been determined after 31st December 1992 in favour of the appellant, the appellant shall be deemed to be a person to whom regulation C18 (recognition of certain past contributions) applies.”.

St Andrew’s House,  
Edinburgh  
1st December 1992

*Fraser of Carmyllie*  
Minister of State, Scottish Office

## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

Under these Regulations an employee will no longer be entitled to count the money value to him of a car provided for his use by his employing authority as part of his pensionable remuneration. If employees provided with a car by their employing authorities at the date these Regulations come into force are contributing to their pension fund by reference to the money value of a car provided for them, the Regulations provide that such a person's pensionable remuneration will not be reduced until either he ceases to be provided with a car by his employing authority or he leaves his employment with that authority, whichever event occurs first. Appeals against decisions taken before these Regulations come into force will be determined on the basis of the Regulations in force at the time the decision was taken.