## **EXPLANATORY NOTE**

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

These Regulations amend the Local Government Pension Scheme Regulations (Northern Ireland) 2002 to make provision for the payment of an allowance to Committee members of the Northern Ireland Local Government Officers' Superannuation Committee (NILGOSC), consequent on the abolition of attendance allowance payable to councillors under section 36 of the Local Government Act (Northern Ireland) 1972.

Article 14 of the Superannuation (Northern Ireland) Order 1972 confers express powers to make regulations retrospective in effect. These Regulations are retrospective, however no one will be adversely affected by them.