

2012 No. 347

PENSIONS

**The Local Government Pension Scheme (Miscellaneous
Amendments) (Scotland) Regulations 2012**

Made - - - - *13th December 2012*

Laid before the Scottish Parliament *17th December 2012*

Coming into force - - *1st February 2013*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 7, 12 and 24 of, and Schedule 3 to, the Superannuation Act 1972(a) and of all other powers enabling them to do so.

In accordance with section 7(5) of that Act, they have consulted such associations of local authorities as appeared to them to be concerned, such local authorities with whom consultation appeared to them to be desirable, and such representatives of other persons likely to be affected by the proposed Regulations as appeared to them to be appropriate.

Citation, interpretation and commencement

1.—(1) These Regulations may be cited as the Local Government Pension Scheme (Miscellaneous Amendments) (Scotland) Regulations 2012.

(2) In these Regulations “the Administration Regulations” means the Local Government Pension Scheme (Administration) (Scotland) Regulations 2008(b).

(3) These Regulations come into force on 1st February 2013, but regulation 30 has effect from 6th April 2011.

Amendment of the Local Government Pension Scheme (Benefits, Membership and Contributions) (Scotland) Regulations 2008

2. The Local Government Pension Scheme (Benefits, Membership and Contributions) (Scotland) Regulations 2008(c) are amended in accordance with regulations 3 to 12.

3. In regulation 2 (interpretation) after the definition of “scheme actuary”, insert—

““Scheme employer” means a body listed in Schedule 2 to the Administration Regulations (but see regulations 6(6) and 7 of those Regulations);”.

(a) 1972 c.11. The functions of the Secretary of State exercised in making of these Regulations were transferred to the Scottish Ministers by virtue of the Scotland Act 1998 (Transfer of Functions to the Scottish Ministers etc.) Order 1999, article 2 and Schedule 1(S.I. 1999/1750).

(b) S.S.I. 2008/228.

(c) S.S.I. 2008/230.

4. In regulation 3 (active members) after paragraph (3) insert—

“(4) Notwithstanding paragraph (3), a person employed under a contract of employment of a duration of under three months may “opt-in” and become an active member by giving a notice in writing to the person’s employer, who, on receipt of the notice, must enrol the person in the scheme.”.

5. In regulation 9 (final pay: general)—

(a) for paragraph (1) substitute—

“(1) Subject to regulations 10 (final pay: reserve forces, maternity leave etc.) and 11 (final pay: fees), a member’s final pay for an employment is the member’s pensionable pay for as much of the final pay period as the member is entitled to count as an active member in relation to any employment, whether this was accrued with the current or previous employing authority, but excluding pensionable pay from membership in concurrent employment, or concurrent employments.”;

(b) for paragraph (4) substitute—

“(4) Subject to regulation 23(4), in the case of part-time employment, the final pay is the pensionable pay that would have been paid for a single comparable whole-time employment.”.

6. In regulation 14A (election to pay additional contributions: survivor benefits)(a), in paragraph (2) for “no later than 30th June 2012” to second occurring “nomination” substitute “no later than 12 months from the date a declaration is signed under regulation 25(2), or 31st March 2014, whichever is the later”.

7. In regulation 18 (flexible retirement), for paragraph (1) substitute—

“(1) A member who has attained the age of 55 and who, with his or her employer’s consent reduces the hours he or she works, or the grade in which he or she is employed may make a request in writing to the appropriate administering authority to receive—

(a) in the case of a member who has accrued benefits under the 1998 Scheme—

(i) all of his or her benefits under that Scheme; and

(ii) only if the member so chooses, all or part of his or her benefits accrued under these Regulations; and

(b) in any other case, all or part of his or her benefits accrued under these Regulations, and such benefits may, with the member’s employer’s consent, be paid to the member notwithstanding that he or she has not retired from that employment.”.

8. In regulation 26 (meaning of “eligible child”), in paragraph (6) for “the Disability Discrimination Act 1995” substitute “the Equality Act 2010**(b)**”.

9. In regulation 28 (children’s pensions: active members) for paragraph (1), substitute—

“(1) Subject to the provisions listed in paragraph (1A), the amount of the pension of an eligible child of a deceased active member is calculated in accordance with the method specified in paragraph (2) or paragraph (3) (as appropriate).

(1A) The provisions mentioned in paragraph (1) are—

(a) regulations 14, 14A and 15 of these Regulations;

(b) regulations 20 to 23 of the Administration Regulations.”.

(a) Regulation 14A was inserted by S.S.I. 2011/ 349, reg. 15.

(b) 2010 c.15.

10. In regulation 30 (choice of early payment of pension)—

(a) for paragraph (2) substitute—

“(2) A choice made by a member aged less than 60 is ineffective without the consent of the member’s—

- (a) employing authority;
- (b) former employing authority; or
- (c) appropriate administering authority where the member’s former employing authority has ceased to be a Scheme employer.”;

(b) in paragraph (5), for “A member’s employing authority” substitute “A member’s employing authority, former employing authority or, where the member’s former employing authority has ceased to be a Scheme employer, appropriate administering authority as the case may be,”.

11. In regulation 33 (survivor benefits: deferred members), for paragraph (2) substitute—

“(2) Subject to the provisions listed in paragraph (2A), the pension is calculated by multiplying the member’s total membership by his or her final pay and dividing by 160.

(2A) the provisions mentioned in paragraph (2) are—

- (a) regulations 19(4)(a) and 19A of the 1998 Regulations;
- (b) regulations 14, 14A and 15 of these Regulations;
- (c) regulations 20 to 23 of the Administration Regulations.”.

12. In regulation 39 (commutation: small pensions), for paragraph (1) substitute—

“(1) Any authorised payments within the meaning of section 164 (authorised member payments) of the Finance Act 2004(a) (“the 2004 Act”) listed in sub-paragraphs (a) to (c) may be paid in accordance with the rules relating to the payment of such benefits under that Act or relevant regulations under that Act—

- (a) a lump sum which is a trivial commutation lump sum within the meaning of section 166 (lump sum rule) of the 2004 Act;
- (b) a trivial commutation lump sum death benefit within the meaning of section 168 (lump sum death benefit rule) of that Act; or
- (c) a commutation payment under regulation 6 (payment after relevant accretion) of the Registered Pensions Schemes (Authorised Payments) Regulations 2009(b).”.

Amendment of the Local Government Pension Scheme (Transitional Provisions) (Scotland) Regulations 2008

13. The Local Government Pension Scheme (Transitional Provisions) (Scotland) Regulations 2008(c) are amended in accordance with regulations 14 to 16.

14. In regulation 3 (membership accrued before 1st April 2009: active members), for paragraph (2)(b) substitute—

“(b) the member’s benefits under the 1998 Scheme are payable immediately where benefits become payable without reduction under regulations 16, 17, 19, 20 or 31 of the Benefits Regulations, or with appropriate actuarial reduction in line with guidance produced by the Scheme Actuary, where benefits become payable under regulations 18 or 30 of the Benefits Regulations.”.

(a) 2004 c.12; section 164 was amended by the Finance Act 2006 (c.25), the Finance Act 2008 (c.9), the Finance Act 2009 (c.10) and the Finance Act 2011 (c.11).

(b) S.I. 2009/1171.

(c) S.S.I. 2008/229.

15. In regulation 4 (membership accrued before 1st April 2009: rejoining deferred members) in paragraph (2)(a) after “employment” insert “or, if later, by 31st January 2014”.

16. In Schedule 2 (The 85 year rule: transitional provisions and savings) at the end of paragraph 3(2) add “or any membership credited after 1st February 2013 under regulation 79 of the Administration Regulations”.

Amendment of the Local Government Pension Scheme (Administration) (Scotland) Regulations 2008

17. The Administration Regulations are amended in accordance with regulations 18 to 33.

18. In regulation 5 (employees of non-Scheme employers: transferee admission bodies)—

- (a) in paragraph (3), for “In the case of” substitute “Subject to paragraph (3A), in the case of”;
- (b) after paragraph (3), insert—

“(3A) Where a transferee admission body is exercising the functions of a Scheme employer in connection with more than one contract or other arrangement under paragraph (2)(a)(i), the administering authority and the admission body shall enter into a separate admission agreement in respect of each contract or arrangement.”;
- (c) omit paragraphs (5) to (7);
- (d) in paragraph (8)(a) after “regulation” insert “and regulation 6”; and
- (e) in paragraph (10), for “regulation 6(1)” substitute “regulation 6(2)”.

19. For regulation 6 (admission agreements – further provisions), substitute—

“6.—(1) An admission agreement with a community admission body or a transferee admission body shall make provision for the relevant matters set out in Schedule 3.

(2) A person employed by a community admission body or a person employed by a transferee admission body may only be a member if the person, or class of employees to which the person belongs, is designated in the admission agreement by the body as being eligible for membership of the Scheme.

(3) An admission agreement shall require the admission body to carry out, to the satisfaction of the administering authority, an assessment, taking account of actuarial advice, of the level of risk arising on premature termination of the provision of service or assets by reason of insolvency, winding up or liquidation of the admission body.

(4) Subject to paragraph (5), the admission agreement shall further provide that an admission body shall enter into an indemnity or bond in an approved form with—

- (a) a person who has permission under Part 4 of the Financial Services and Markets Act 2000^(a) to accept deposits or to effect and carry out contracts of general insurance;
- (b) an EEA firm of the kind mentioned in paragraph 5(b) and (d) of Schedule 3^(b) to that Act, which has permission under paragraph 15 of that Schedule (as a result of qualifying for authorisation under paragraph 12 of that Schedule) to accept deposits or to effect and carry out contracts of general insurance; or
- (c) a person who does not require permission under that Act to accept deposits, by way of business, in the United Kingdom.

(a) 2000 c.8.

(b) Paragraph 5(b) of Schedule 3 was amended by S.I. 2006/3221, and paragraph 5(d) by S.I. 2004/3379.

(5) Where, for any reason it is not possible for a community admission body to enter into an indemnity or bond, the admission agreement shall provide that the admission body secures a guarantee from—

- (a) a person who funds the admission body in whole or in part;
- (b) a person who—
 - (i) owns, or
 - (ii) controls the exercise of the functions of the admission body; or
- (c) the Scottish Ministers in the case of an admission body which is—
 - (i) established by or under any enactment; and
 - (ii) that enactment enables the Scottish Ministers to make financial provision for that admission body.

(6) An admission agreement must terminate if the admission body ceases to be such a body and may make such other provision about its termination as the parties consider appropriate.

(7) When an administering authority makes an admission agreement it must promptly inform the Scottish Ministers of—

- (a) the date the agreement takes effect;
- (b) the admission body's name; and
- (c) in the case of an agreement with a regulation 5(2)(a) transferee admission body, the name of the relevant Scheme employer.

(8) An administering authority and an admission body may make an admission agreement despite the fact that they do not exercise their functions or provide services or assets in areas that overlap or adjoin each other.

(9) These Regulations and the Benefits Regulations apply to employment with an admission body in which the employee is an active member in the same way as if the admission body were a Scheme employer.

(10) In this regulation and Schedule 3 (where applicable)—

- (a) “indemnity or bond in an approved form” means an indemnity or bond to meet a level of risk exposure arising on the insolvency, winding up or liquidation of the admission body, actuarially assessed to the satisfaction of the administering authority and Scheme employer in the case of a regulation 5(2)(a) transferee admission body; and
- (b) “a person” includes the Scottish Ministers.”.

20. In regulation 9 (further restrictions on eligibility) in paragraph (3), for “regulation 6(1)” substitute “regulation 6(2)”.

21. For regulation 10 (joining the Scheme) substitute—

“**10.**—(1) Subject to paragraph (2), a person who is eligible to be an active member of the Scheme on the day the employment begins becomes an active member on that day.

(2) A person who would, apart from this paragraph, be an active member of the Scheme by virtue of paragraphs (1) or (4), who is employed under a contract of employment of less than 3 months does not become an active member of the Scheme unless that person applies to become a member.

(3) A person who applies to become a member after the date the member would otherwise become a member under paragraph (1) becomes a member on the first day of the first payment period following the application.

(4) A person who only becomes eligible to be a member of the Scheme on a date after the employment begins becomes an active member on that date.

(5) A former active member who is eligible for membership may reapply for membership of the Scheme and becomes an active member on the first day of the first payment period following the application.

(6) In paragraphs (3) and (5), regulation 11(5) (ending of membership), regulation 20(7) (payment of additional regular contributions) and regulation 21A(7) (payment of additional contributions: survivor benefits (ASBCs)), a payment period is a period of service to which the employee's wages or salary payment relate.”.

22. In regulation 11 (ending of membership), in paragraph (6) for “one month” substitute “three months”.

23. In regulation 13 (re-employed and rejoining deferred members)—

- (a) in paragraph (7A)(a) for “30 September 2012” substitute “31 January 2014”; and
- (b) in paragraph (8)(aa), after “employment” insert “or, if later, by 31 January 2014”.

24. In regulation 15 (contributions during child related leave)—

- (a) in paragraph (4) for sub-paragraph (a) substitute—
 - “(a) goes on ordinary maternity, paternity or adoption leave;”;
- (b) in paragraph (5)—
 - (i) for sub-paragraph (a), substitute—
 - “(a) is on maternity, paternity or adoption leave (other than ordinary maternity, paternity or adoption leave);”;
 - and
 - (ii) in sub-paragraph (b), after “maternity” insert “, paternity”;
- (c) for paragraph (8), substitute—
 - “(8) If an active member goes on maternity, paternity or adoption leave, the member must continue to make any payments the member was making under—
 - (a) regulation 14A (election to pay additional contributions: survivor benefits) of the Benefits Regulations; or
 - (b) regulation 20 (payment of additional contributions (ARCS)) of the 1998 Regulations; or
 - (c) regulation 54 of the 1998 Regulations (payments to increase total membership) on the pay that the person would have received but for the leave.”; and
- (d) in the definition of “period of maternity, paternity or adoption absence” in paragraph (9)—
 - (i) at the end of paragraph (b), omit “or”; and
 - (ii) after paragraph (c), insert—
 - “or
 - (d) additional paternity leave under the Additional Paternity Leave Regulations 2010(b);”.

25. In regulation 16 (contributions during reserve forces service leave), in paragraph (4) after “regulation 20” insert “or regulation 21A”.

26. In regulation 17 (contributions during trade dispute absence), in paragraph (5), for sub-paragraph (b) substitute—

- “(b) must continue to make any payments the member was making under—
 - (i) regulation 20 (additional regular contributions);
 - (ii) regulation 21A (additional contributions: survivor benefits); or

(a) Paragraph (7A) was added by S.S.I. 2011/349, REG.22(c).
(b) S.I. 2010/1055.

(iii) regulation 54 (payments to increase total membership) of the 1998 Regulations,

on the pay the member would have received during the relevant contribution period but for the member's absence.”.

27. In regulation 18 (contributions during absences with permission)—

(a) in paragraph (2), for sub-paragraph (b) substitute—

“(b) any payments the member was making under—

(i) regulation 20 (additional regular contributions);

(ii) regulation 21A (additional contributions: survivor benefits); or

(iii) regulation 54 of the 1998 Regulations (payments to increase total membership)”;

(b) in paragraph (5), in sub-paragraph (b) after “regulation 14A” insert “ or regulation 20”.

28. In regulation 29 (admission agreement funds), for paragraph (5) substitute—

“(5) When valuations under regulation 32 of both the main fund and the admission agreement fund are first obtained after the admission agreement fund is established, the administering authority must obtain from an actuary appointed by the authority—

(a) a transfer statement; and

(b) a rates and adjustment certificate for the admission agreement fund for each remaining year of the period covered by the most recent such certificate for its main fund.”.

29. In regulation 34 (special circumstances where revised actuarial valuations and certificates must be obtained)—

(a) for paragraph (1), substitute—

“(1) Where an employing authority ceases to be an employing authority, unless it has already obtained a certificate under paragraph (4), the appropriate administering authority must obtain—

(a) an actuarial valuation as at the date the employing authority ceases to be an employing authority, of the liabilities of the fund in respect of the employing authority's current and former employees; and

(b) a revised rates and adjustment certificate showing the revised contributions due from that employing authority which specifies the percentage or amount by which, in the actuary's opinion—

(i) the contribution at the common rate should be adjusted; or

(ii) any prior individual adjustment should be increased or reduced,

with a view to providing that the value of the assets of the fund in respect of current and former employees of that body is neither materially more nor materially less than the liabilities of the fund in respect of those employees.”;

(b) omit paragraph (2);

(c) in paragraph (3), for “Where,” to “of that body” substitute “Where for any reason it is not possible to obtain revised contributions from a body which has ceased to be a Scheme employer, or from an insurer, or any person providing an indemnity, bond or guarantee on behalf of that body”;

(d) for paragraph (4), substitute—

“(4) Where in the opinion of an administering authority there are circumstances which suggest that an employing authority is to cease being a Scheme employer at some point in the future, the administering authority may obtain from an actuary a certificate specifying the percentage or amount by which, in the actuary's opinion—

(a) the contribution at the common rate should be adjusted; or

(b) any prior individual adjustment should be increased or reduced, with a view to providing that the value of the assets of the fund in respect of current and former employees of that employing authority is neither materially more nor materially less than the anticipated liabilities of the fund in respect of those employees at the date it appears to the administering authority that the employing authority will cease to be a Scheme employer.”.

30. After regulation 62, insert—

“Joint liability in respect of annual allowance charge

62A.—(1) This regulation applies where a member gives his or her appropriate administering authority notice of joint and several liability under section 237B (liability of scheme administrator) of the Finance Act 2004(a) (“the Act”) in respect of the member’s annual allowance charge.

(2) Where the joint liability amount specified in the notice is met by the pension fund, the appropriate administering authority shall reduce the value of the member’s rights accrued under the Scheme and the Earlier Regulations (if applicable), in accordance with guidance issued by the Scottish Ministers.

(3) In this regulation—

- (a) “annual allowance charge” has the meaning given to that expression by section 227 of the Act; and
- (b) “the joint liability amount” has the meaning given to that expression by section 237B(3) of the Act.”.

31. In Schedule 1 (interpretation)—

- (a) after the definition of “employing authority”, insert—

““enactment” includes an Act of the Scottish Parliament or an instrument made under such an Act;”;
- (b) in the definition of “indexing” for “Government Index of Retail Prices” substitute “whatever way may be specified by Order under the Pensions (Increase) Act 1971”; and
- (c) in the definition of “Scheme employer”, for “regulation 6(6)” substitute “regulation 6(9)”.

32. In Schedule 3 (matters to be included in admission agreements with transferee admission bodies)—

- (a) in the heading—
 - (i) omit the “Transferee”;
 - (ii) for “Regulation 5(7)” substitute “Regulation 6(1)”;
- (b) in each place where it occurs but not in paragraph 12, omit “transferee”;
- (c) in paragraph 2—
 - (i) for “regulation 5(5)” substitute “regulation 6(4)”;
 - (ii) omit “in accordance with regulation 5(6)”;
- (d) after paragraph 2, insert—

“**2A.** If required by regulation 6(5), a reference to the guarantee secured by the admission body and a warrant from that body that the guarantee is in place.”.

- (e) in paragraph 9(a), for “regulation 6(2)” substitute “regulation 6(6)”;
- (f) in paragraph 12(c), for “regulation 5(5)” substitute “regulation 6(10)(a)”.

(a) 2004 c.12. Section 237B was inserted by Schedule 17 to the Finance Act 2011 (c.11).

33. In Schedule 4 (appropriate funds) Part 1 is amended as follows—

(a) for paragraph 2 substitute—

“2A. This paragraph applies where an employing authority—

- (a) has members in respect of whom but for this paragraph, it would be required to contribute to more than one fund;
- (b) merges or amalgamates with another employing authority and in respect of which there is specified a different fund for the respective members of each employing authority; or
- (c) moves its main place of business to a different geographical area.

2B. Where paragraph 2A applies, the Scottish Ministers may upon application by the employing authority, by direction substitute another fund (“the substituted fund”).”;

(b) in paragraph 3 for “2” substitute “2B”; and

(c) for paragraph 5 substitute—

“5. It may also contain provision as to the transfer of liabilities to the substituted fund, may require a revised rates and adjustment certificate in respect of each employing authority concerned, to take account of the effect of the direction, and may make provision for any other consequential or incidental matters.”.

Savings

34. The amendments made by regulations 19 and 20 shall not affect any admission agreements made in accordance with the Administration Regulations before the date on which these Regulations come into force.

JOHN SWINNEY

A member of the Scottish Government

St Andrew’s House,
Edinburgh
13th December 2012

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend three Scottish statutory instruments namely:

The Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations (Scotland) 2008 (“The Benefits Regulations”);

The Local Government Pension Scheme (Transitional Provisions)(Scotland) Regulations 2008 (“The Transitionals Regulations”); and

The Local Government Pension Scheme (Administration) (Scotland) Regulations 2008 (“The Administration Regulations”).

Regulation 1 provides that the Regulations come into force on 1st February 2013 but makes provision for regulation 30 to have effect from 6th April 2011.

Regulation 2 introduces the amendments set out in regulations 3 to 12 relating to the Benefits Regulations.

Regulation 3 amends regulation 2 (which provides for the definition of certain terms) by introducing a definition for the expression “Scheme employer”.

Regulation 4 makes an amendment to regulation 3 (active members) to provide that, although automatic membership of the Scheme does not apply to a person with an employment contract of less than three months, nevertheless it is open to such an employee to “opt-in” to the Scheme.

Regulation 5 amends regulation 9 (final pay: general) to provide clarification as to the meaning of “final pay” .

Regulation 6 amends regulation 14A (election to pay additional contributions: survivor benefits) to provide that an election to pay additional survivor benefits must be made within 12 months of making a declaration to nominate a cohabiting partner under regulation 25 of the Benefits Regulations.

Regulation 7 amends regulation 18 (flexible retirement) to clarify that where a member aged 55 or over has accrued benefits under the 1998 Local Government Pension Scheme in the current membership, the member shall receive payment of those benefits but also has the choice whether to request to receive payment of benefits accrued under the Benefits Regulations.

Regulation 8 amends regulation 26 (meaning of “eligible child”) to update a statutory reference.

Regulation 9 amends regulation 28 (children’s pensions: active members) to provide what the calculation of the pension takes into account. A similar amendment is made in regulation 11 which amends regulation 33 (survivor benefits: deferred members).

Regulation 10 amends regulation 30 (choice of early payment of pension) to provide that the appropriate administering authority for a deferred member may consent to the early payment of pension where the member’s former employing authority has ceased to be a Scheme employer.

Regulation 11 amends regulation 33 (survivor benefits: deferred members) to correct certain references to related regulations.

Regulation 12 amends regulation 39 (commutation: small pensions) to include an authorised commutation payment prescribed in Regulations made under section 164 of the Finance Act 2004.

Regulation 13 introduces the amendments set out in regulations 14 to 16 relating to the Transitional Regulations.

Regulation 14 amends regulation 3 (membership accrued before 1st April 2009: active members) to clarify the circumstances where benefits become payable immediately under the 1998 Scheme.

Regulation 15 amends regulation 4 (membership accrued before 1st April 2009: rejoining deferred members) to extend the deadline by which a member may elect to aggregate past service to 31st January 2014.

Regulation 16 amends Schedule 2 to clarify how for the purposes of the rule of 85 transitional provisions total membership is to be calculated.

Regulation 17 introduces the amendments set out in regulations 18 to 33 relating to the Administration Regulations.

Regulation 18 amends regulation 5 (employees of non-Scheme employers: transferee admission bodies) by requiring a regulation 5(2)(a) transferee admission body and an administering authority to enter into separate admission agreements where the admission body is performing the functions of a Scheme employer under more than one contract.

Regulation 19 substitutes regulation 6 (admission agreements – further provisions) with a new regulation 6 which consolidates some of the provisions formerly contained in regulation 5 relating to admission agreements for transferee admission bodies so that these now apply to all categories of admission bodies. The amendments also add new requirements to be contained in admission agreements.

Regulation 20 makes a consequential amendment to regulation 9.

Regulation 21 substitutes a new regulation 10 (joining the Scheme) providing for automatic enrolment of eligible members apart from those with employment contracts of less than 3 months, where application for membership is required.

Regulation 22 amends regulation 11 to provide that a person is to be treated as not having been a member of the Scheme, if notice of ending of membership is given within three months of joining the Scheme.

Regulation 23 amends regulation 13 (re-employed and rejoining deferred members) to provide such members with a period of 12 months or to 31st January 2014, whichever is the later, in which to elect to aggregate past service

Regulation 24 amends regulation 15 (contributions during child related leave) so that additional paternity leave is included within the provisions.

Regulations 25, 26 and 27 respectively amend regulation 16 (contributions during reserve forces service leave), regulation 17 (contributions during trade dispute absence) and regulation 18 (contributions during absences with permission) so that additional contributions made in respect of survivor benefits under regulation 21A must continue to be paid during periods of absence.

Regulation 28 amends regulation 29 (admission agreement funds) by inserting what was formerly paragraph (1) of regulation 34 (special circumstances where revised actuarial valuations and certificates must be obtained) into regulation 29 of the Administration Regulations so that all matters relating to admission agreement funds are marshalled together.

Regulation 29 amends regulation 34 (special circumstances where revised actuarial valuations and certificates must be obtained) to clarify that it applies to all employing authorities and enables administering authorities to obtain a revised certificate in a wider range of circumstances.

Regulation 30 inserts a new regulation 62A (joint liability in respect of annual allowance charge) to provide that where an administering authority has discharged a member's tax charge, the authority must reduce the value of the member's accrued rights in accordance with guidance issued by the Scottish Ministers.

Regulation 31 amends certain of the definitions in Schedule 1.

Regulation 32 amends Schedule 3 (matters to be included in admission agreements with transferee admission bodies) so that the matters to be contained in an admission agreement apply to all categories of admission body.

Regulation 33 amends Schedule 4 (appropriate funds) to allow greater flexibility in the use of directions by the Scottish Ministers.

Regulation 34 provides that the amendments made by regulations 19 and 20 do not affect admission agreements entered into before the date that these Regulations come into force.

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