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SCOTTISH STATUTORY INSTRUMENTS

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**2012 No. 347**

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

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

**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”; and

(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.”.