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SCOTTISH STATUTORY INSTRUMENTS

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**2014 No. 164**

The Local Government Pension  
Scheme (Scotland) Regulations 2014

PART 1

Membership, contributions and benefits

*Preliminary Provisions*

**Introductory**

2.—(1) These Regulations establish a scheme for the payment of pensions and other benefits to or in respect of persons working in local government service, referred to in these Regulations as “the Scheme”.

(2) The Scheme manager responsible for the local administration of pensions and other benefits payable under these Regulations is referred to in these Regulations as the “administering authority”.

(3) The Scottish Ministers may, after consultation with the Scheme Actuary, issue actuarial guidance to administering authorities.

(4) Schedule 1 (interpretation) contains definitions of expressions used in these Regulations which apply for their interpretation unless the context indicates that they have a different meaning.