

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations consolidate with certain amendments the Local Government Pension Scheme (Scotland) Regulations 2014 which established a scheme for the payment of pensions and other benefits to or in respect of persons employed by Scheme employers.

Section 3(3)(b) of the Public Service Pensions Act 2013 provides authority for the regulations to take effect as from a date earlier than the making of these Regulations.

No business and regulatory impact assessment has been prepared for these Regulations as no impact upon business, charities or voluntary bodies is foreseen.

Changes to legislation:

There are currently no known outstanding effects for the The Local Government Pension Scheme (Scotland) Regulations 2018.