

## SCHEDULE

Regulation 1(3) and (4)

### AMENDMENT TO THE 1998 REGULATIONS

1. In regulation 161(interpretation)—
  - (a) in the definition of “the existing Orders”—
    - (i) for “and” after “Order 2009” substitute “, ”, and
    - (ii) after “Order 2009” insert “ the Pensions Increase (Review) Order 2011 <sup>M1</sup>, the Pensions Increase (Review) Order 2012 <sup>M2</sup>, the Pensions Increase (Review) Order 2013 <sup>M3</sup>, the Pensions Increase (Review) Order 2014 <sup>M4</sup>, the Pensions Increase (Review) Order 2015 <sup>M5</sup>, the Pensions Increase (Review) Order 2017 <sup>M6</sup>, the Pensions Increase (Review) Order 2018 <sup>M7</sup> and the Pensions Increase (Review) Order 2019 <sup>M8</sup> ”, and
  - (b) after the definition of “guaranteed minimum pension”, insert—

““the reconciliation exercise” means the exercise undertaken by the relevant administering authority to check the scheme data on individual contracting-out records with that held by Her Majesty's Revenue and Customs,”.
- (2) In regulation 162 (application of this Part)—
  - (a) after “5<sup>th</sup> April 2009” insert “ or 7th April 2019 ”, and
  - (b) for “that date” substitute “ either of those dates ”.
- (3) After regulation 163 (GMP-related payment) insert—

**“ Authorisation of payment of GMP-related payments**

**164.**—(1) The relevant administering authority may pay GMP-related payments to—
  - (a) a person to whom this Part applies, and
  - (b) a deceased entitled member.

(2) Where a relevant administering authority has paid GMP-related payments before 8 April 2019, the authority may not recover those payments on or after 8 April 2019.

(3) In this regulation, a deceased entitled member is a person who—
  - (a) at the date of their death was entitled to a pension under the scheme,
  - (b) at that date was entitled to a guaranteed minimum pension, and
  - (c) has in any tax year since entitlement to the guaranteed minimum pension commenced received a GMP-related payment.”.
- (4) In regulation 165 (Increased Pension Entitlement)—
  - (a) in paragraph (2) for “2009–10” substitute “ 2019–20 ”,
  - (b) in paragraph (6)(a), for “2009–10” substitute “ 2019–20 ”, and
  - (c) in paragraph (6)(b)—
    - (i) for “2009–10” twice occurring, substitute “ 2019–20 ”, and
    - (ii) for “not entitled to a guaranteed minimum pension” substitute—

“(i) not entitled to a guaranteed minimum pension, or

(ii) entitled to the original guaranteed minimum pension awarded prior to the reconciliation exercise”.

**Changes to legislation:** There are currently no known outstanding effects for the *The Local Government Pension Scheme (Increased Pension Entitlement) (Miscellaneous Amendments) (Scotland) Regulations 2019, SCHEDULE.* (See end of Document for details)

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**Commencement Information**

**I1** Sch. para. 1 in force at 1.3.2020, see **reg. 1(2)**

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**Marginal Citations**

**M1** S.I. 2011/827.

**M2** S.I. 2012/782.

**M3** S.I. 2013/604.

**M4** S.I. 2014/668.

**M5** S.I. 2015/671.

**M6** S.I. 2017/417.

**M7** S.I. 2018/333.

**M8** S.I. 2019/546.

**Changes to legislation:**

There are currently no known outstanding effects for the The Local Government Pension Scheme (Increased Pension Entitlement) (Miscellaneous Amendments) (Scotland) Regulations 2019, SCHEDULE.