
SCOTTISH STATUTORY INSTRUMENTS

2022 No. 153

**The Local Government Pension Scheme (Scotland)
(Miscellaneous Amendments) Regulations 2022**

Amendment of the Local Government Pension Scheme (Scotland) Regulations 2018

11. After regulation 61 (special circumstances where revised actuarial valuations and certificates must be obtained), insert—

“Revision of rates and adjustments certificate: Scheme employer contributions

61A.—(1) An administering authority may obtain a revision of the rates and adjustments certificate under regulation 60 (actuarial valuations of pension funds) showing any resulting changes to the contributions of a Scheme employer or employers where—

- (a) the funding strategy mentioned in regulation 56 (funding strategy statement) sets out the administering authority’s policy on amending contributions between valuations; and
- (b) one of the following conditions applies—
 - (i) it appears likely to the administering authority that the amount of the liabilities arising or likely to arise has changed significantly since the last valuation;
 - (ii) it appears likely to the administering authority that there has been a significant change in the ability of the Scheme employer or employers to meet the obligations of employers in the Scheme; or
 - (iii) a Scheme employer or employers have requested a review of Scheme employer contributions and have undertaken to meet the costs of that review.

(2) In revising the certificate, an administering authority must—

- (a) consult the Scheme employer or employers; and
- (b) have regard to the views of an actuary appointed by the administering authority.

Revision of actuarial certificates: exit payments

61B.—(1) Where the funding strategy mentioned in regulation 56 (funding strategy statement) sets out the administering authority’s policy on spreading exit payments, that administering authority may obtain a revision of the rates and adjustments certificate under regulation 61 (special circumstances where revised actuarial valuations and certificates must be obtained) to show the proportion of the exit payment to be paid by the exiting employer in each year after the exit date over such period as the administering authority considers reasonable.

(2) In revising the certificate, an administering authority must—

- (a) consult the exiting employer; and
- (b) have regard to the views of an actuary appointed by the administering authority.”.