
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 240

**The Local Government Pension Scheme
(Remediable Service) (Scotland) Regulations 2023**

PART 3

Retrospective application

Members who retired or died before 1 October 2023

5.—(1) This regulation applies to a person in category A, B or C.

(2) Regulations 4A to 4T of the 2014 Regulations (statutory underpin) are to be applied to the person and it is to be determined whether they are entitled to a final guarantee amount.

(3) Where the person is in category A or B but did not die before 1 October 2023, any final guarantee amount to which the person is or was entitled is to be added to the person's pension account without undue delay.

(4) Where the person is in category C but did not die before 1 October 2023 and the person is entitled to a final guarantee amount that exceeds the amount by which their pension was increased under regulation 4, the difference is to be added to the person's pension account without undue delay.

(5) Where the person is in category A or B and died before 1 October 2023, any final guarantee amount to which the person was entitled is to be paid to the person's personal representatives without undue delay.

(6) Where the person is in category C, died before 1 October 2023 and was entitled to a final guarantee amount that exceeds the amount by which their pension was, or would, in spite of their being deceased, have been, increased under regulation 4 of the 2014 Regulations, the difference is to be paid to the person's personal representatives without undue delay.

(7) Where the person elects or elected to commute the amount of pension payable under regulation 32 of the 2018 Regulations (election for lump sum instead of pension), that regulation is to be applied in relation to the final guarantee amount or, as the case may be, the difference between that and the amount payable under regulation 4 of the 2014 Regulations.