STATUTORY INSTRUMENTS

1995 No. 1019

The Local Government Pension Scheme Regulations 1995

PART K

INTERCHANGE ETC

Transfers to and from Scottish local government employment

Transfers to and from Scotland

K27.—(1) Where a person becomes employed in a local government employment after having ceased, at any time after 30th March 1972, to hold a relevant Scottish employment, these regulations or, as the case may be, the 1974 regulations or the 1986 regulations shall be deemed to have become applicable to the person on the cessation of his relevant Scottish employment as if that employment had been local government employment (but as if the appointed day for the purpose of the 1974 regulations had been 16th May 1974).

(2) In paragraph (1) "relevant Scottish employment" means—

- (a) in relation to any time before 16th May 1974, employment by virtue of which the person was, or was deemed to be, a contributory employee within the meaning of the Local Government Superannuation (Scotland) Act 1937(1) or a local Act contributor within the meaning of that Act, and
- (b) in relation to any time after 15th May 1974, employment by virtue of which the person was, or was deemed to be, a pensionable employee within the meaning of the Local Government Superannuation (Scotland) Regulations 1987(**2**).

(3) The reference in paragraph 1(1) of Schedule D5 (reduction of retirement pension on reemployment) to employment with a LGPS employer is to be construed as including a reference to employment with any scheduled body (as defined in those regulations).

(4) In the case of a person who, after ceasing to be employed in a local government employment, has become employed in a local government employment (as so defined), regulations K20 to K22 and K26(4) apply as if the latter employment had been a local government employment.