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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations are supplemental to the Local Government Pension Scheme (Scotland) Regulations 1998 (S.I.1998/366) (“the 1998 Regulations”) which set out the pension arrangements of the Local Government Pension Scheme in Scotland (“the Scheme”) from 1st April 1998 (“the commencement date”). These Regulations make provision for the transition from the arrangements for the Scheme set out in the Local Government Superannuation (Scotland) Regulations 1987 (“the 1987 Regulations”), and the other Regulations specified in Schedule 1 to these Regulations, to those set out in the 1998 Regulations. They revoke provisions of the 1987 Regulations relating to administration of the Scheme (which are replaced by provisions in Part IV of the 1998 Regulations) for all members of the Scheme (ie pensionable employees, pensioners and those with preserved benefits under the 1987 Regulations) and disapply the other provisions of the 1987 Regulations for those who are members in employment on that date (“active members”). They also provide for the continuation of most provisions of the 1987 Regulations for members who are not then active members and for the corresponding provisions of the 1998 Regulations not to apply to them.

Regulation 3 transfers the active members from the arrangements under the 1987 Regulations to those under the 1998 Regulations.

Regulation 4 provides that the 1987 Regulations continue to apply to deferred and pensioner members who do not become active members again, except for provisions about administration, which are replaced by provisions in the 1998 Regulations.

Regulation 5 and Schedule 2 make provision about the treatment of deferred and pensioner members who are re-employed.

Regulations 6 and 7 provide for active members and re-employed members to be able to count for the 1998 Regulations Scheme membership (ie reckonable service under the 1987 Regulations) from before the commencement date.

Regulations 8 and 9 modify the arrangements under the 1998 Regulations for counting certain earlier membership (ie reckonable service under the 1987 Regulations) for the purposes of calculating benefits for surviving spouses of members.

Regulation 10 makes provision as to certain members with unexercised rights under previous Regulations affecting the Scheme.

Regulations 11 and 12 make provision for the cessation of certain existing rights to make additional payments under the Scheme, subject to regulations 14 to 16.

Regulation 13 obliges employers to augment members' membership, where their rights under the 1998 Regulations are less valuable than under the 1987 Regulations.

Regulations 14 to 16 enable the rights to make payments, which otherwise cease to have effect under regulations 11 and 12, to continue where the member wishes. Regulation 17 enables a member to repay a former return of contributions in some circumstances and thereby to count the relevant membership, and regulation 18 makes provision as to equivalent pension benefits under the National Insurance Acts.

Regulation 19 provides for continuity of funds and authorities for the Scheme. Regulation 20 provides for authorities to continue to be liable for certain payments as respects employees who are members.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Regulations 21 to 23 continue the special position of certain groups of members as to whom the Scheme has effect with particular modifications.

Regulations 24 to 27 contain supplemental provisions.

Schedule 3 contains minor and consequential amendments connected with the transition between the old provisions governing the Scheme and the new ones.

Schedule 4 provides for the continuity of the application of the Scheme provisions and contains general savings and transitional provisions.