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## STATUTORY INSTRUMENTS

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# 2013 No. 2356

## The Local Government Pension Scheme Regulations 2013

### PART 2

#### Administration

##### Administering authorities

##### Scheme managers

**53.**—(1) The bodies listed in Part 1 of Schedule 3, referred to in these Regulations as “administering authorities”, must maintain a pension fund for the Scheme.

(2) An administering authority is responsible for managing and administering the Scheme in relation to any person for which it is the appropriate administering authority under these Regulations.

(3) The appropriate administering authority in relation to a person who is or has been a member of the Scheme, or is entitled to any benefit in respect of a person who is or has been a member of the Scheme, is the authority specified in Part 2 of Schedule 3 in relation to that person.

<sup>F1</sup>(4) .....

##### Textual Amendments

**F1** [Reg. 53\(4\)](#) omitted (1.4.2015) by virtue of [The Local Government Pension Scheme \(Amendment\) \(Governance\) Regulations 2015 \(S.I. 2015/57\)](#), regs. 1(3)(b)(ii), [3](#)

##### Admission agreement funds

**54.**—(1) An administering authority which has made an admission agreement may establish a further pension fund (an “admission agreement fund”) in addition to the fund maintained under regulation 53(1) (Scheme managers) (“the main fund”).

(2) Immediately after an authority establishes an admission agreement fund, it must give the Secretary of State written notice that it has done so.

(3) The notice must specify the admission bodies whose employees are eligible for benefits from the admission agreement fund.

(4) Where an admission agreement fund is established—

- (a) the liabilities of the main fund as respects membership in employment with those specified bodies become liabilities of the admission agreement fund; and
- (b) assets of such value as an actuary appointed by the appropriate administering authority determines to be appropriate must be transferred from the main fund to the admission agreement fund.

**Status:** Point in time view as at 01/04/2023.

**Changes to legislation:** The Local Government Pension Scheme Regulations 2013, PART 2 is up to date with all changes known to be in force on or before 12 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

(5) When valuations under regulation 62 (actuarial valuations of pension funds) of both the main fund and the admission agreement fund are first obtained after the admission agreement fund is established, the administering authority must obtain from the actuary appointed by the authority—

- (a) a transfer statement; and
- (b) a rates and adjustment certificate for the admission agreement fund for each remaining year of the period covered by the most recent such certificate for its main fund.

(6) The transfer statement must specify whether, in the actuary's opinion, there is a need for further assets to be transferred from the main fund to the admission agreement fund and, if so, their value.

(7) Where the transfer statement specifies that assets of a specified value need to be transferred, the administering authority must arrange for assets of that value to be transferred as soon as is reasonably practicable.

### **Administering authorities: governance compliance statement**

**55.**—(1) An administering authority must prepare a written statement setting out—

- (a) whether the authority delegates its functions, or part of its functions under these Regulations to a committee, a sub-committee or an officer of the authority;
- (b) if the authority does so—
  - (i) the terms, structure and operational procedures of the delegation,
  - (ii) the frequency of any committee or sub-committee meetings,
  - (iii) whether such a committee or sub-committee includes representatives of Scheme employers or members, and if so, whether those representatives have voting rights;
- (c) the extent to which a delegation, or the absence of a delegation, complies with guidance given by the Secretary of State and, to the extent that it does not so comply, the reasons for not complying; and
- (d) details of the terms, structure and operational procedures relating to the local pension board established under [<sup>F2</sup>regulation 106 (local pension boards: establishment)].

(2) An administering authority must keep a statement prepared under paragraph (1) under review, and make such revisions as are appropriate, following a material change to any of the matters mentioned in that paragraph.

(3) Before preparing or revising a statement under this regulation, an administering authority must consult such persons as it considers appropriate.

(4) An administering authority must publish its statement under this regulation, and any revised statement.

#### **Textual Amendments**

**F2** Words in [reg. 55\(1\)\(d\)](#) substituted (1.4.2015) by [The Local Government Pension Scheme \(Amendment\) \(Governance\) Regulations 2015 \(S.I. 2015/57\)](#), [regs. 1\(3\)\(b\)\(ii\)](#), [4](#)

### **Accounts and audit**

**56.**—(1) After any of its pension funds has been audited, an administering authority must immediately send copies of the following to each body whose employees are active members—

- (a) a summary of the revenue account and balance sheet of the fund; and
- (b) any report by the auditor.

(2) The pension input period for the purposes of section 238 of the Finance Act 2004 <sup>M1</sup> is the year ending on 31st March 2015 and each year ending on 31st March after that year.

#### Marginal Citations

**M1** 2004 c. 12; section 238 was amended by the Finance Act 2011 (c. 11).

### Strategies, statements and reports

#### Pension fund annual report

57.—(1) An administering authority must, in relation to each year beginning on 1st April 2014 and each subsequent year, prepare a document (“the pension fund annual report”) which contains—

- (a) a report about the management and financial performance during the year of each of the pension funds maintained by the authority;
- (b) a report explaining the authority's investment policy for each of those funds and reviewing the performance during the year of the investments of each fund;
- (c) a report of the arrangements made during the year for the administration of each of those funds;
- (d) for each of those funds, a statement by the actuary who carried out the most recent valuation of the assets and liabilities of the fund in accordance with regulation 62 (actuarial valuations of pension funds), of the level of funding disclosed by that valuation;
- (e) the current version of the statement under regulation 55 (governance compliance statement);
- (f) for each of the funds, the fund account and net asset statement with supporting notes and disclosures prepared in accordance with proper practices;
- (g) an annual report dealing with—
  - (i) the extent to which the authority and the Scheme employers in relation to which it is the administering authority have achieved any levels of performance set out in a pension administration strategy in accordance with regulation 59 (pension administration strategy), and
  - (ii) such other matters arising from a pension administration strategy as it considers appropriate;
- (h) the current version of the statement referred to in regulation 58 (funding strategy statement);
- [<sup>F3</sup>(i) the current version of the investment strategy under regulation 7 (investment strategy statement) of the Local Government Pension Scheme (Management and Investment of Funds) Regulations 2016;]
- (j) the current version of the statement under regulation 61 (statements of policy concerning communications with members and Scheme employers); and
- (k) any other material which the authority considers appropriate.

(2) The authority must publish the pension fund annual report on or before 1st December following the Scheme year end.

(3) In preparing and publishing the pension fund annual report, the authority must have regard to guidance given by the Secretary of State.

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### Textual Amendments

- F3** Reg. 57(1)(i) substituted (1.11.2016) by [The Local Government Pension Scheme \(Management and Investment of Funds\) Regulations 2016 \(S.I. 2016/946\)](#), regs. 1(2), **11(2)**

### Funding strategy statement

**58.**—(1) An administering authority must, after consultation with such persons as it considers appropriate, prepare, maintain and publish a written statement setting out its funding strategy.

(2) The statement must be published no later than 31st March 2015.

(3) The authority must keep the statement under review and, after consultation with such persons as it considers appropriate, make such revisions as are appropriate following a material change in its policy set out in the statement, and if revisions are made, publish the statement as revised.

(4) In preparing, maintaining and reviewing the statement, the administering authority must have regard to—

[<sup>F4</sup>(a) the guidance set out in the document published in October 2012 by CIPFA, the Chartered Institute of Public Finance and Accountancy and called “Preparing and Maintaining a Funding Strategy Statement in the Local Government Pension Scheme 2012; and]

[<sup>F5</sup>(b) the current version of the investment strategy under regulation 7 (investment strategy statement) of the Local Government Pension Scheme (Management and Investment of Funds) Regulations 2016.]

### Textual Amendments

- F4** Reg. 58(4)(a) substituted (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), regs. 1(2), **20**

- F5** Reg. 58(4)(b) substituted (1.11.2016) by [The Local Government Pension Scheme \(Management and Investment of Funds\) Regulations 2016 \(S.I. 2016/946\)](#), regs. 1(2), **11(3)**

### Pension administration strategy

**59.**—(1) An administering authority may prepare a written statement of the authority's policies in relation to such of the matters mentioned in paragraph (2) as it considers appropriate (“its pension administration strategy”) and, where it does so, paragraphs (3) to (7) apply.

(2) The matters are—

- (a) procedures for liaison and communication with Scheme employers in relation to which it is the administering authority (“its Scheme employers”);
- (b) the establishment of levels of performance which the administering authority and its Scheme employers are expected to achieve in carrying out their Scheme functions by—
- (i) the setting of performance targets,
  - (ii) the making of agreements about levels of performance and associated matters, or
  - (iii) such other means as the administering authority considers appropriate;
- (c) procedures which aim to secure that the administering authority and its Scheme employers comply with statutory requirements in respect of those functions and with any agreement about levels of performance;
- (d) procedures for improving the communication by the administering authority and its Scheme employers to each other of information relating to those functions;

- (e) the circumstances in which the administering authority may consider giving written notice to any of its Scheme employers under regulation 70 (additional costs arising from Scheme employer's level of performance) on account of that employer's unsatisfactory performance in carrying out its Scheme functions when measured against levels of performance established under sub-paragraph (b);
  - (f) the publication by the administering authority of annual reports dealing with—
    - (i) the extent to which that authority and its Scheme employers have achieved the levels of performance established under sub-paragraph (b), and
    - (ii) such other matters arising from its pension administration strategy as it considers appropriate; and
  - (g) such other matters as appear to the administering authority after consulting its Scheme employers and such other persons as it considers appropriate, to be suitable for inclusion in that strategy.
- (3) An administering authority must—
- (a) keep its pension administration strategy under review; and
  - (b) make such revisions as are appropriate following a material change in its policies in relation to any of the matters contained in the strategy.
- (4) In preparing or reviewing and making revisions to its pension administration strategy, an administering authority must consult its Scheme employers and such other persons as it considers appropriate.
- (5) An administering authority must publish—
- (a) its pension administration strategy; and
  - (b) where revisions are made to it, the strategy as revised.
- (6) Where an administering authority publishes its pension administration strategy, or that strategy as revised, it must send a copy of it to each of its Scheme employers and to the Secretary of State as soon as is reasonably practicable.
- (7) An administering authority and its Scheme employers must have regard to the pension administration strategy when carrying out their functions under these Regulations.
- (8) In this regulation references to the functions of an administering authority include, where applicable, its functions as a Scheme employer.

### **Statements of policy about exercise of discretionary functions**

**60.**—(1) A Scheme employer must prepare a written statement of its policy in relation to the exercise of its functions under regulations—

- (a) 16(2)(e) and 16(4)(d) (funding of additional pension);
- (b) 30(6) (flexible retirement);
- (c) 30(8) (waiving of actuarial reduction); and
- (d) 31 (award of additional pension),

and an administering authority must prepare such a statement in relation to the exercise of its functions under regulation 30(8) in cases where a former employer has ceased to be a Scheme employer.

(2) Each Scheme employer must send a copy of its statement to each relevant administering authority before 1st July 2014 and must publish its statement.

- (3) A body required to prepare a statement under paragraph (1) must—
- (a) keep its statement under review; and

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(b) make such revisions as are appropriate following a change in its policy.

(4) Before the expiry of a month beginning with the date any such revisions are made, each Scheme employer must send a copy of its revised statement to each relevant administering authority, and must publish its statement as revised.

(5) In preparing, or reviewing and making revisions to its statement, a body required to prepare a statement under paragraph (1) must have regard to the extent to which the exercise of the functions mentioned in paragraph (1) in accordance with its policy could lead to a serious loss of confidence in the public service.

(6) In this regulation a relevant administering authority in relation to a Scheme employer, is any authority which is an appropriate administering authority for that employer's employees.

**Modifications etc. (not altering text)**

**C1** Reg. 60 applied (with modifications) (1.4.2014) by [The Local Government Pension Scheme \(Transitional Provisions, Savings and Amendment\) Regulations 2014 \(S.I. 2014/525\)](#), reg. 1(3), **Sch. 2**

**Statements of policy concerning communications with members and Scheme employers**

**61.**—(1) An administering authority must prepare, maintain and publish a written statement setting out its policy concerning communications with—

- (a) members;
- (b) representatives of members;
- (c) prospective members; and
- (d) Scheme employers.

(2) In particular the statement must set out its policy on—

- (a) the provision of information and publicity about the Scheme to members, representatives of members and Scheme employers;
- (b) the format, frequency and method of distributing such information or publicity; and
- (c) the promotion of the Scheme to prospective members and their employers.

(3) The statement must be revised and published by the administering authority following a material change in their policy on any of the matters referred to in paragraph (2).

Actuarial valuations

**Actuarial valuations of pension funds**

**62.**—(1) An administering authority must obtain—

- (a) an actuarial valuation of the assets and liabilities of each of its pension funds as at 31st March 2016 and on 31st March in every third year afterwards;
- (b) a report by an actuary in respect of the valuation; and
- (c) a rates and adjustments certificate prepared by an actuary.

(2) Each of those documents must be obtained before the first anniversary of the date (“the valuation date”) as at which the valuation is made or such later date as the Secretary of State may agree.

(3) A report under paragraph (1)(b) must contain a statement of the demographic assumptions used in making the valuation; and the statement must show how the assumptions relate to the events which have actually occurred in relation to members of the Scheme since the last valuation.

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(4) A rates and adjustments certificate is a certificate specifying—

- (a) the primary rate of the employer's contribution; and
- (b) the secondary rate of the employer's contribution,

for each year of the period of three years beginning with 1st April in the year following that in which the valuation date falls.

(5) The primary rate of an employer's contribution is the amount in respect of the cost of future accruals which, in the actuary's opinion, should be paid to a fund by all bodies whose employees contribute to it so as to secure its solvency, expressed as a percentage of the pay of their employees who are active members.

(6) The actuary must have regard to—

- (a) the existing and prospective liabilities arising from circumstances common to all those bodies;
- (b) the desirability of maintaining as nearly constant a [<sup>F6</sup>primary] rate as possible;
- (c) the current version of the administering authority's funding strategy mentioned in regulation 58 (funding strategy statements); and
- (d) the requirement to secure the solvency of the pension fund and the long term cost efficiency of the Scheme, so far as relating to the pension fund.

(7) The secondary rate of an employer's contributions is any percentage or amount by which, in the actuary's opinion, contributions at the primary rate should, in the case of a Scheme employer, be increased or reduced by reason of any circumstances peculiar to that employer.

(8) A rates and adjustments certificate must contain a statement of the assumptions on which the certificate is given as respects—

- (a) the number of members who will become entitled to payment of pensions under the provisions of the Scheme; and
- (b) the amount of the liabilities arising in respect of such members,

during the period covered by the certificate.

(9) The administering authority must provide the actuary preparing a valuation or a rates and adjustments certificate with the consolidated revenue account of the fund and such other information as the actuary requests.

**Textual Amendments**

- F6** Word in [reg. 62\(6\)\(b\)](#) substituted (with effect in accordance with [reg. 1\(2\)\(b\)](#) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), [regs. 1\(2\), 21](#)

**Aggregate Scheme costs**

<sup>F7</sup>**63.** . . . . .

**Textual Amendments**

- F7** [Reg. 63](#) omitted (1.4.2015) by virtue of [The Local Government Pension Scheme \(Amendment\) \(Governance\) Regulations 2015 \(S.I. 2015/57\)](#), [regs. 1\(3\)\(b\)\(ii\), 5](#)

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**Special circumstances where revised actuarial valuations and certificates must be obtained**

64.—<sup>F8</sup>(1) Subject to paragraph (2A), if a person—

- (a) ceases to be a Scheme employer (including ceasing to be an admission body participating in the Scheme), or
- (b) is or was a Scheme employer, but irrespective of whether that employer employs active members contributing to one or more other funds, no longer has an active member contributing towards a fund (“a relevant fund”) which has liabilities in respect of benefits in respect of current and former employees of that employer,

that person becomes “an exiting employer” in relation to the relevant fund for the purposes of this regulation and is liable to pay an exit payment <sup>F9</sup>or entitled to receive an exit credit].

(2) When a person becomes an exiting employer, the appropriate administering authority must obtain—

- (a) an actuarial valuation as at the exit date of the liabilities of the fund in respect of benefits in respect of the exiting employer's current and former employees; and
- (b) a revised rates and adjustments certificate showing the exit payment due from the exiting employer <sup>F10</sup>the excess of assets in the fund relating to that employer over the liabilities specified in paragraph (2)(a)]

<sup>F11</sup><sup>F12</sup>(2ZA) .....

<sup>F13</sup>(2ZAB) An administering authority must determine the amount of an exit credit, which may be zero, taking into account the factors specified in paragraph (2ZC) and must—

- (a) notify its intention to make a determination to—
  - (i) the exiting employer and any other body that has provided a guarantee to the exiting employer under paragraph 8 of Part 3 to Schedule 2 to these Regulations;
  - (ii) where the exiting employer is a body that has participated in the Scheme as a result of an admission agreement under paragraph (1)(d) of Part 3 of Schedule 2, the Scheme employer in connection with the exercise of whose function it was providing a service or assets ; and
- (b) pay the amount determined to that exiting employer within six months of the exit date, or such longer time as the administering authority and the exiting employer may agree.]

(2ZB) When an administering authority has paid an exit credit to an exiting employer, no further payments are due from that administering authority in respect of any surplus assets relating to the benefits in respect of any current or former employees of that employer as a result of these Regulations.]

<sup>F14</sup>(2ZC) In exercising its discretion to determine the amount of any exit credit the administering authority must have regard to the following factors—

- (a) the extent to which there is an excess of assets in the fund relating to that employer over the liabilities specified in paragraph (2)(a);
- (b) the proportion of this excess of assets which has arisen because of the value of the employer’s contributions;
- (c) any representations to the administering authority made by the exiting employer and, where that employer participates in the scheme by virtue of an admission agreement, any body listed in paragraphs (8)(a) to (d)(iii) of Part 3 to Schedule 2 to these Regulations; and
- (d) any other relevant factors.]



[<sup>F15</sup>(2A) An administering authority may by written notice (“a suspension notice”) to an exiting employer suspend that employer’s liability to pay an exit payment for a period of up to 3 years starting from the date when that employer would otherwise become an exiting employer, if the condition in paragraph (2B) is met.

(2B) The condition mentioned in paragraph (2A) is that in the reasonable opinion of the administering authority the employer is likely to have one or more active members contributing to the fund within the period specified in the suspension notice.

(2C) If an administering authority serves a suspension notice on an employer, unless that suspension notice is withdrawn, paragraph (2) does not apply in respect of that employer, but the employer must continue to make such contributions towards the liabilities of the fund in respect of benefits in respect of the employer’s current and former employees as the administering authority reasonably requires.]

(3) Where for any reason it is not possible to obtain all or part of the exit payment due from the exiting employer, or from an insurer, or any person providing an indemnity, bond or guarantee on behalf of the exiting employer, the administering authority must obtain a further revision of any rates and adjustments certificate for the fund showing—

- (a) in the case where a body is an admission body falling within paragraph 1(d) of Part 3 of Schedule 2 to these Regulations (Scheme employers: bodies providing services as a result of transfer of a service), the revised contribution due from the body which is the related employer in relation to that admission body; and
- (b) in any other case, the revised contributions due from each Scheme employer which contributes to the fund,

with a view to providing that assets equivalent to the exit payment due from the exiting employer are provided to the fund over such period of time as the administering authority considers reasonable.

(4) Where in the opinion of an administering authority there are circumstances which make it likely that a Scheme employer (including an admission body) will become an exiting employer, the administering authority may obtain from an actuary a certificate specifying the percentage or amount by which, in the actuary's opinion—

- (a) the contribution at the primary rate should be adjusted; or
- (b) any prior secondary rate adjustment should be increased or reduced,

with a view to providing that assets equivalent to the exit payment that will be due from the Scheme employer are provided to the fund by the likely exit date or, where the Scheme employer is unable to meet that liability by that date, over such period of time thereafter as the administering authority considers reasonable.

(5) When an exiting employer has paid an exit payment into the appropriate fund, no further payments are due from that employer in respect of any liabilities relating to the benefits in respect of any current or former employees of that employer as a result of these Regulations.

(6) Paragraph (7) applies where—

- (a) a Scheme employer agrees to pay increased contributions to meet the cost of an award of additional pension under regulation 31 (award of additional pension); or
- (b) it appears likely to an administering authority that the amount of the liabilities arising or likely to arise in respect of members in employment with a Scheme employer exceeds the amount specified, or likely as a result of the assumptions stated, for that authority, in a rates and adjustments certificate by virtue of regulation 62(8) (actuarial valuations of pension funds: assumptions).

(7) The administering authority must obtain a revision of the rates and adjustments certificate concerned, showing the resulting changes as respects that Scheme employer.

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[<sup>F16</sup>(7A) An administering authority may enter into a written agreement with an exiting Scheme employer for that employer to defer their obligation to make an exit payment and continue to make contributions at the secondary rate (“a deferred debt agreement”).

(7B) An administering authority may enter into a deferred debt agreement with an exiting Scheme employer where—

- (a) the last active member in respect of that Scheme employer has left the Scheme;
- (b) the funding strategy mentioned in regulation 58 (funding strategy statements) has set out the administering authority’s policy on deferred debt agreements; and
- (c) the administering authority has—
  - (i) consulted the exiting Scheme employer; and
  - (ii) had regard to the views of an actuary appointed by the administering authority.

(7C) Where a deferred debt agreement has been entered into under paragraph (7A)—

- (a) the exiting employer becomes a deferred employer on the date specified in the agreement;
- (b) the deferred employer must—
  - (i) meet all requirements on Scheme employers except the requirement to pay the primary rate of contributions as determined under regulation 62(5) (actuarial valuations of pension funds); and
  - (ii) pay the secondary rate of contributions as determined under regulation 62(7) as revised from time to time following an actuarial valuation until the termination of the deferred debt agreement.

(7D) A deferred debt agreement must include express provision for it to remain in force for a specified period, which may be varied by agreement of the administering authority and the deferred employer.

(7E) A deferred debt agreement terminates on the first date on which one of the following events occurs—

- (a) the deferred employer enrolls new active members;
- (b) the period specified, or as varied, under paragraph (7D) elapses;
- (c) the take-over, amalgamation, insolvency, winding up or liquidation of the deferred employer;
- (d) the administering authority serves a notice on the deferred employer that the administering authority is reasonably satisfied that the deferred employer’s ability to meet the contributions payable under the deferred debt arrangement has weakened materially or is likely to weaken materially in the next 12 months; or
- (e) an actuary appointed by the administering authority assesses that the deferred employer has paid sufficient secondary contributions to cover the exit payment that would have been due under paragraph (1) if the employer had become an exiting employer on the calculation date.

(7F) Paragraph (7E)(c) does not apply where the administering authority serves a notice on the deferred employer that the administering authority is satisfied that the event would not be likely to significantly weaken the deferred employer’s ability to meet the contributions payable under the deferred debt agreement in the next 12 months.

(7G) On the termination of a deferred debt agreement under paragraph (7E) a deferred employer becomes an exiting employer in relation to the relevant fund for the purposes of this regulation.]

(8) For the purposes of this regulation—

“exiting employer” means an employer of any of the descriptions specified in paragraph (1);

[<sup>F17</sup>“deferred employer” means a Scheme employer which enters into a deferred debt agreement with an administering authority; ]

[<sup>F18</sup>“exit credit” means [<sup>F19</sup>any amount paid to the exiting employer by the administering authority] to meet the excess of assets in the fund relating to that employer over the liabilities specified in paragraph (2).]

“exit payment” means the assets required to be paid by the exiting employer over such period of time as the administering authority considers reasonable, to meet the liabilities specified in paragraph (2);

“exit date” means the date on which the employer becomes an exiting employer; and

“related employer” means any Scheme employer or other such contracting body which is a party to the admission agreement (other than an administering authority in its role as an administering authority) .

[<sup>F20</sup>(9) Paragraph (10) applies—

- (a) where the exiting employer is a probation trust established under section 5 of the Offender Management Act 2007 and the liabilities of the fund in respect of benefits due to or in respect of the probation trust’s current and former employees (or those of its predecessor local probation boards or probation committees) have been or are to be transferred to another person as a result of arrangements made for the provision of probation services under section 3 of that Act (power to make arrangements for the provision of probation services); or
- (b) in any other case where the exiting employer is engaged in the provision of probation services, but only to the extent provided for under the relevant admission agreement, in relation to any liabilities of the fund in respect of benefits due to or in respect of the current and former employees of the exiting employer which have been or are to be, with effect from the day following the exit date, transferred to one or more other Scheme employers as a result of arrangements made for the provision of probation services under section 3 of that Act.

(10) Where this paragraph applies, no exit payment is due under paragraph (1) and paragraph (2) does not apply.]

[<sup>F21</sup>(11) Paragraph (12) applies where the exiting employers are Buckinghamshire County Council, Aylesbury Vale District Council, Chiltern District Council, South Bucks District Council and Wycombe District Council and the liabilities of the fund in respect of benefits due to or in respect of current or former employees (or those of any predecessor authority) of these exiting employers vest in Buckinghamshire Council.

(12) Where this paragraph applies, no exit payment or exit credit is due under paragraph (1) and paragraph (2) does not apply.]

[<sup>F22</sup>(13) Where the exiting employers are Northamptonshire County Council, Corby Borough Council, Daventry District Council, East Northamptonshire District Council, Kettering Borough Council, Northampton Borough Council, South Northamptonshire District Council and Wellingborough Borough Council—

- (a) the assets and liabilities of the fund in respect of benefits due to or in respect of current or former employees (or those of any predecessor authority) of the exiting employers shall be allocated between North Northamptonshire Council and West Northamptonshire Council in proportions to be determined by West Northamptonshire Council, and
- (b) paragraph (14) applies.

(14) No exit payment or exit credit is due under paragraph (1) and paragraph (2) does not apply.

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(15) In determining the proportions for the purposes of paragraph (13)(a) West Northamptonshire Council must seek advice from an actuary and consult with North Northamptonshire Council.]

[<sup>F23</sup>(16) Where the exiting employers are Cumbria County Council, Allerdale Borough Council, Barrow-in-Furness Borough Council, Carlisle City Council, Copeland Borough Council, Eden District Council and South Lakeland District Council—

(a) the assets and liabilities of the fund in respect of current or former employees (or those of any predecessor authority) of the exiting employers must be allocated between Cumberland Council and Westmorland and Furness Council in proportions to be determined by Westmorland and Furness Council, and

(b) paragraph (17) applies.

(17) Where this paragraph applies, no exit payment or exit credit is due under paragraph (1) and paragraph (2) does not apply.

(18) In determining the proportions for the purposes of paragraph (16)(a) Westmorland and Furness Council must seek advice from an actuary and consult with Cumberland Council. ]

[<sup>F24</sup>(19) Paragraph (20) applies where the exiting employers are Craven District Council, Hambleton District Council, Harrogate Borough Council, Richmondshire District Council, Ryedale District Council, Scarborough Borough Council and Selby District Council and the liabilities of the fund in respect of current or former employees (or those of any predecessor authority) of these exiting employers vest in North Yorkshire Council.

(20) Where this paragraph applies, no exit payment or exit credit is due under paragraph (1) and paragraph (2) does not apply.]

[<sup>F25</sup>(21) Paragraph (22) applies where the exiting employers are Mendip District Council, Sedgemoor District Council, Somerset West and Taunton Council and South Somerset Council and the liabilities of the fund in respect of current or former employees (or those of any predecessor authority) of these exiting employers vest in Somerset Council.

(22) Where this paragraph applies, no exit payment or exit credit is due under paragraph (1) and paragraph (2) does not apply.]

#### Textual Amendments

- F8** Reg. 64(1) substituted (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), regs. 1(2), **22(a)**
- F9** Words in reg. 64(1) added (14.5.2018) by [The Local Government Pension Scheme \(Amendment\) Regulations 2018 \(S.I. 2018/493\)](#), regs. 1(2), **13(a)**
- F10** Words in reg. 64(2)(b) substituted (20.3.2020 with effect from 14.5.2018) by [The Local Government Pension Scheme \(Amendment\) Regulations 2020 \(S.I. 2020/179\)](#), regs. 1, **3(2)** (with reg. 4)
- F11** Reg. 64(2ZA) omitted (20.3.2020 with effect from 14.5.2018) by virtue of [The Local Government Pension Scheme \(Amendment\) Regulations 2020 \(S.I. 2020/179\)](#), regs. 1, **3(3)** (with reg. 4)
- F12** Reg. 64(2ZA)(2ZB) inserted (14.5.2018) by [The Local Government Pension Scheme \(Amendment\) Regulations 2018 \(S.I. 2018/493\)](#), regs. 1(2), **13(c)**
- F13** Reg. 64(2ZAB) inserted (20.3.2020 with effect from 14.5.2018) by [The Local Government Pension Scheme \(Amendment\) Regulations 2020 \(S.I. 2020/179\)](#), regs. 1, **3(4)** (with reg. 4)
- F14** Reg. 64(2ZC) inserted (20.3.2020 with effect from 14.5.2018) by [The Local Government Pension Scheme \(Amendment\) Regulations 2020 \(S.I. 2020/179\)](#), regs. 1, **3(5)** (with reg. 4)
- F15** Reg. 64(2A)-(2C) inserted (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), regs. 1(2), **22(b)**
- F16** Reg. 64(7A)-(7G) inserted (23.9.2020) by [The Local Government Pension Scheme \(Amendment\) \(No. 2\) Regulations 2020 \(S.I. 2020/893\)](#), regs. 1(2), **3(a)**

**Changes to legislation:** The Local Government Pension Scheme Regulations 2013, PART 2 is up to date with all changes known to be in force on or before 12 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- F17** Words in reg. 64(8) inserted (23.9.2020) by The Local Government Pension Scheme (Amendment) (No. 2) Regulations 2020 (S.I. 2020/893), regs. 1(2), **3(b)**
- F18** Words in reg. 64(8) inserted (14.5.2018) by The Local Government Pension Scheme (Amendment) Regulations 2018 (S.I. 2018/493), regs. 1(2), **13(d)**
- F19** Words in reg. 64(8) substituted (20.3.2020 with effect from 14.5.2018) by The Local Government Pension Scheme (Amendment) Regulations 2020 (S.I. 2020/179), regs. 1, **3(6)** (with reg. 4)
- F20** Reg. 64(9)(10) inserted (1.6.2014) by The Local Government Pension Scheme (Offender Management) (Amendment) Regulations 2014 (S.I. 2014/1146), regs. 1(2), **5**
- F21** Reg. 64(11)(12) inserted (1.4.2020) by The Local Government Pension Scheme (Buckinghamshire Structural Changes) (Amendment) Regulations 2020 (S.I. 2020/123), regs. 1(2), **2(2)**
- F22** Reg. 64(13)-(15) inserted (1.4.2021) by The Northamptonshire (Structural Changes) (Supplementary Provision and Amendment) Order 2021 (S.I. 2021/272), arts. 1, **5(2)**
- F23** Reg. 64(16)-(18) inserted (1.4.2023) by The Local Government (Structural Changes) (Supplementary Provision and Amendment) Order 2023 (S.I. 2023/187), arts. 1, **4(2)**
- F24** Reg. 64(19)(20) inserted (1.4.2023) by The Local Government (Structural Changes) (Supplementary Provision and Amendment) Order 2023 (S.I. 2023/187), arts. 1, **5(2)**
- F25** Reg. 64(21)(22) inserted (1.4.2023) by The Local Government (Structural Changes) (Supplementary Provision and Amendment) Order 2023 (S.I. 2023/187), arts. 1, **6(2)**

#### Modifications etc. (not altering text)

- C2** Reg. 64 modified (1.4.2014) by The Halton, Knowsley, Liverpool, St Helens, Sefton and Wirral Combined Authority Order 2014 (S.I. 2014/865), arts. 1, **17** (with art. 8(4))
- C3** Reg. 64 modified (1.4.2014) by The Barnsley, Doncaster, Rotherham and Sheffield Combined Authority Order 2014 (S.I. 2014/863), arts. 1, **14**
- C4** Reg. 64 modified (15.4.2014) by The Durham, Gateshead, Newcastle Upon Tyne, North Tyneside, Northumberland, South Tyneside and Sunderland Combined Authority Order 2014 (S.I. 2014/1012), arts. 1, **17**
- C5** Reg. 64 modified (17.6.2016) by The West Midlands Combined Authority Order 2016 (S.I. 2016/653), arts. 1(2), **14**
- C6** Reg. 64 modified (27.4.2017) by The Greater Manchester Combined Authority (Functions and Amendment) Order 2017 (S.I. 2017/612), arts. 1(2), **17(1)**
- C7** Reg. 64 modified (8.5.2017) by The Greater Manchester Combined Authority (Fire and Rescue Functions) Order 2017 (S.I. 2017/469), art. 1(3), Sch. para. 10(2)
- C8** Reg. 64 modified (8.5.2017) by The Greater Manchester Combined Authority (Transfer of Police and Crime Commissioner Functions to the Mayor) Order 2017 (S.I. 2017/470), art. 1(2), Sch. 1 para. 56(2)
- C9** Reg. 64 modified (1.10.2017) by The Police, Fire and Crime Commissioner for Essex (Fire and Rescue Authority) Order 2017 (S.I. 2017/864), arts. 1, **16**
- C10** Reg. 64 modified (E.) (1.4.2018) by The London Government (London Fire Commissioner and Policing) (Amendment) Regulations 2018 (S.I. 2018/269), reg. 1(2), **Sch. para. 14(2)**
- C11** Reg. 64 modified (1.8.2018) by The Police, Fire and Crime Commissioner for Staffordshire (Fire and Rescue Authority) Order 2018 (S.I. 2018/696), arts. 1, **11(2)**
- C12** Reg. 64 modified (2.11.2018) by The Newcastle Upon Tyne, North Tyneside and Northumberland Combined Authority (Establishment and Functions) Order 2018 (S.I. 2018/1133), art. 1, **Sch. 5 para. 1(10)** (with art. 28)
- C13** Reg. 64 modified (15.11.2018) by The Police, Fire and Crime Commissioner for North Yorkshire (Fire and Rescue Authority) Order 2018 (S.I. 2018/970), arts. 1, **11(2)**
- C14** Reg. 64 modified (1.4.2021) by The Hampshire and Isle of Wight Fire and Rescue Authority (Combination Scheme) Order 2020 (S.I. 2020/186), arts. 1(3), **5(2)**
- C15** Reg. 64 modified (1.4.2023) by The Police, Fire and Crime Commissioner for Cumbria (Fire and Rescue Authority) Order 2022 (S.I. 2022/1230), arts. 1(2), **13**

**Status:** Point in time view as at 01/04/2023.

**Changes to legislation:** The Local Government Pension Scheme Regulations 2013, PART 2 is up to date with all changes known to be in force on or before 12 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

**[<sup>F26</sup>Revision of rates and adjustments certificate: Scheme employer contributions**

**64A.—(1)** An administering authority may obtain a revision of the rates and adjustments certificate under regulation 62 (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 58 (funding strategy statements) 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.

**Textual Amendments**  
**F26** Regs. 64A, 64B inserted (23.9.2020) by [The Local Government Pension Scheme \(Amendment\) \(No. 2\) Regulations 2020 \(S.I. 2020/893\)](#), regs. 1(2), 4

**Revision of actuarial certificates: exit payments**

**64B.—(1)** Where the funding strategy mentioned in regulation 58 (funding strategy statements) 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 62 (actuarial valuations of pension funds) to show the proportion of the exit payment to be paid by the exiting Scheme 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 Scheme employer; and
- (b) have regard to the views of an actuary appointed by the administering authority.]

**Textual Amendments**  
**F26** Regs. 64A, 64B inserted (23.9.2020) by [The Local Government Pension Scheme \(Amendment\) \(No. 2\) Regulations 2020 \(S.I. 2020/893\)](#), regs. 1(2), 4

**Aggregate Scheme costs: revised certificates**

<sup>F27</sup>**65.** . . . . .

**Changes to legislation:** The Local Government Pension Scheme Regulations 2013, PART 2 is up to date with all changes known to be in force on or before 12 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

#### Textual Amendments

**F27** Reg. 65 omitted (1.4.2015) by virtue of [The Local Government Pension Scheme \(Amendment\) \(Governance\) Regulations 2015 \(S.I. 2015/57\)](#), regs. 1(3)(b)(ii), 6

#### Supply of copies of valuations, certificates etc

**66.**—(1) An administering authority must publish and send copies of any valuation, report, certificate or revised certificate obtained under [F28 regulations 62 (actuarial valuation of pension funds) or 64 (special circumstances where revised actuarial valuations and certificates must be obtained)] to—

- (a) the Secretary of State;
  - (b) each body with employees who contribute to the fund in question; and
  - (c) any other body which is, or may become liable to make payments to that fund.
- (2) An administering authority must also send to the Secretary of State—
- (a) a copy of the consolidated revenue account with which the actuary was provided under regulation 62(9); and
  - (b) a summary of the assets of the fund at the valuation date (unless such a summary is contained in the report under regulation 62(1)(b)).

#### Textual Amendments

**F28** Words in reg. 66 substituted (1.4.2015) by [The Local Government Pension Scheme \(Amendment\) \(Governance\) Regulations 2015 \(S.I. 2015/57\)](#), regs. 1(3)(b)(ii), 7

#### Payments

#### Employer's contributions

**67.**—(1) A Scheme employer must contribute to the appropriate fund in each year covered by a rates and adjustment certificate under regulation 62 (actuarial valuations of pension funds) or 64 (circumstances in which revised actuarial valuations and certificates must be obtained) the amount appropriate for that authority as calculated in accordance with the certificate and paragraph (4).

(2) During each of those years a Scheme employer must make payments to the appropriate fund on account of the amount required for the whole year.

- (3) Those payments on account must—
- (a) be paid at the end of the intervals determined under regulation 69 (payment by Scheme employers to administering authorities); and
  - (b) equal the appropriate proportion of the whole amount due under paragraph (1) for the year in question.
- (4) An employer's contribution for any year is the primary percentage for that year of—
- (a) the pensionable pay on which contributions have been paid into the fund by active members in accordance with regulations 9 to 12 and 14 (contributions), except where subparagraph (b) applies, and
  - (b) the assumed pensionable pay in respect of members on leave due to sickness or injury on reduced contractual pay or no pay or on child-related leave,

**Status:** Point in time view as at 01/04/2023.

**Changes to legislation:** The Local Government Pension Scheme Regulations 2013, PART 2 is up to date with all changes known to be in force on or before 12 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

increased or reduced by any secondary rate adjustments specified for that employer for that year in the rates and adjustments certificate.

(5) The primary percentage is the primary rate of the employer's contribution specified in that certificate expressed as a percentage of the pay of its employees who are active members.

(6) A Scheme employer must also pay into the appropriate fund in each year any employer contributions made under regulation 16 (additional pension contributions).

### Employer's further payments

**68.**—(1) Any extra charge on the appropriate fund resulting from a member becoming entitled to benefits under regulation 35 (early payment of retirement pension on ill-health grounds) or 38 (early payment of retirement pension on ill-health grounds: deferred and deferred pensioner members) must be paid into the fund by the Scheme employer concerned.

(2) An administering authority may require the Scheme employer concerned to make additional payments to the appropriate fund in respect of any extra charge on the fund resulting from retirements benefits becoming immediately payable to a member under [<sup>F29</sup>regulation 30(5) (early retirement), (6) (flexible retirement) or (7) (early leavers on grounds of redundancy or business efficiency)], including the cost as calculated by an actuary appointed by the administering authority, as a result of a waiver of any reduction under regulation 30(8).

(3) Other than where regulation 64(6) (special circumstances where revised actuarial valuations and certificates must be obtained) applies, a Scheme employer making an award under regulation 31 (award of additional pension) must pay a sum into the appropriate fund to meet the cost of any additional pension, in accordance with actuarial guidance issued by the Secretary of State.

#### Textual Amendments

**F29** Words in [reg. 68\(2\)](#) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2018 \(S.I. 2018/493\)](#), [regs. 1\(2\), 14](#)

### Payment by Scheme employers to administering authorities

**69.**—(1) Every Scheme employer must pay to the appropriate administering authority on or before such dates falling at intervals of not more than 12 months as the appropriate administering authority may determine—

- (a) all amounts received from time to time from employees under regulations 9 to 14 and 16 (contributions);
- (b) any charge payable under regulation 68 (employer's further payments) of which it has been notified by the administering authority during the interval;
- (c) a contribution towards the cost of the administration of the fund; and
- (d) any amount specified in a notice given in accordance with regulation 70 (additional costs arising from Scheme employer's level of performance).

[<sup>F30</sup>(e) all amounts received from time to time from the Ministry of Defence in respect of contributions for a member on reserve forces service leave.]

(2) But—

- (a) a Scheme employer must pay the amounts mentioned in paragraph (1)(a) within the prescribed period referred to in section 49(8) of the Pensions Act 1995 <sup>M2</sup>; and



- [<sup>F31</sup>(b) paragraph (1)(c) does not apply where the cost of the administration of the fund is paid out of the fund under regulation 4(5) (management of a pension fund) of the Local Government Pension Scheme (Management and Investment of Funds) Regulations 2016.]
- (3) Every payment under paragraph (1)(a) must be accompanied by a statement showing—
- (a) the total pensionable pay received by members during the period covered by the statement whilst regulations 9 (contributions) applied (including the assumed pensionable pay members were treated as receiving during that period),
  - (b) the total employee contributions deducted from the pensionable pay referred to in subparagraph (a),
  - (c) the total pensionable pay received by members during the period covered by the statement whilst regulation 10 applied (including the assumed pensionable pay members were treated as receiving during that period),
  - (d) the total employee contributions deducted from pensionable pay referred to in subparagraph (c),
  - (e) the total employer contributions in respect of the pensionable pay referred to in subparagraphs (a) and (c),
  - (f) the total additional pension contributions paid by members under regulation 16 (additional pension contributions) during the period covered by the statement, and
  - (g) the total additional pension contributions paid by the employer under regulation 16 (additional pension contributions) during the period covered by the statement.
- (4) An administering authority may direct that the information mentioned in paragraph (3) shall be given to the authority in such form<sup>F32</sup> ... as it specifies in the direction.
- (5) If an amount payable under paragraph (1)(c) or (d) can not be settled by agreement, it must be determined by the Secretary of State.

#### Textual Amendments

- F30** Reg. 69(1)(e) added (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), regs. 1(2), **23(a)**
- F31** Reg. 69(2)(b) substituted (1.11.2016) by [The Local Government Pension Scheme \(Management and Investment of Funds\) Regulations 2016 \(S.I. 2016/946\)](#), regs. 1(2), **11(4)**
- F32** Words in reg. 69(4) omitted (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by virtue of [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), regs. 1(2), **23(b)**

#### Marginal Citations

- M2** 1995 c. 26.

### Additional costs arising from Scheme employer's level of performance

**70.**—(1) This regulation applies where, in the opinion of an administering authority, it has incurred additional costs which should be recovered from a Scheme employer because of that employer's level of performance in carrying out its functions under these Regulations.

- (2) The administering authority may give written notice to the Scheme employer stating—
- (a) the administering authority's reasons for forming the opinion mentioned in paragraph (1);
  - (b) the amount the authority has determined the Scheme employer should pay under regulation 69(1)(d) (payments by Scheme employers to administering authorities) in respect of those costs and the basis on which the specified amount is calculated; and

**Status:** Point in time view as at 01/04/2023.

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- (c) where the administering authority has prepared a pension administration strategy under regulation 59, the provisions of the strategy which are relevant to the decision to give the notice and to the matters in sub-paragraphs (a) or (b).

### Interest on late payments by Scheme employers

**71.**—(1) An administering authority may require a Scheme employer or former Scheme employer from which any payment is due under regulations 67 to 70 (employer's contributions or payments) is overdue to pay interest on that amount.

(2) The date on which any amount due under regulations 67 (employer's contributions), 68 (employer's further payments), 70 (additional costs arising from Scheme employer's level of performance) is overdue is one month from the date specified by the administering authority for payment.

(3) The date on which any amount due under regulation 69 (payment by Scheme employers to administering authorities) (other than an extra charge payable under regulation 68 and referred to in regulation 69(1)(b)) is overdue is the day after the date when that payment is due.

(4) Interest payable under this regulation must be calculated at one per cent above base rate on a day to day basis from the due date to the date of payment and compounded with three-monthly rests.

### Decisions

#### First instance decisions

**72.**—(1) Any question concerning the rights or liabilities under the Scheme of any person other than a Scheme employer must be decided in the first instance by the person specified in this regulation.

(2) In these Regulations, reference to the Scheme employer or appropriate administering authority of a prospective member is a reference to the body that would be that prospective member's Scheme employer or appropriate administering authority if that person were to become an active member in the employment by virtue of which eligibility to join the Scheme would be established.

(3) The appropriate administering authority must decide any question concerning—

- (a) a person's previous service or employment;
- (b) the crediting of additional pension under regulation 16 (additional pension); and
- (c) the amount of any benefit, or return of contributions, a person is or may become entitled to out of a pension fund.

(4) A person's Scheme employer must decide any question concerning any other matter relating to the person's rights or liabilities under the Scheme.

(5) A decision under this regulation must be made as soon as is reasonably practicable.

#### Modifications etc. (not altering text)

**C16** Regs. 72-80 applied (1.4.2014) by [The Local Government Pension Scheme \(Transitional Provisions, Savings and Amendment\) Regulations 2014 \(S.I. 2014/525\)](#), [regs. 1\(3\), 23](#)

#### Notification of first instance decisions

**73.**—(1) Every person whose rights or liabilities are affected by a decision under regulation 72 (first instance decisions) must be notified of it in writing by the body which made it as soon as is reasonably practicable after the decision is made.

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(2) A notification of a decision that the person is not entitled to a benefit must contain the grounds for the decision.

(3) A notification of a decision about the amount of a benefit must contain a statement showing how it is calculated.

(4) Every notification must contain a conspicuous statement giving the address from which further information about the decision may be obtained.

(5) Every notification must also—

- (a) specify the rights available under regulations 74 (applications for adjudication of disagreements) and 76 (references of adjudications to administering authority);
- (b) specify the time limits within which the rights under those regulations may be exercised; and
- (c) specify the job title and the address of the person appointed under regulation 74(1) to whom an application may be made.

**Modifications etc. (not altering text)**

C17 Regs. 72-80 applied (1.4.2014) by [The Local Government Pension Scheme \(Transitional Provisions, Savings and Amendment\) Regulations 2014 \(S.I. 2014/525\)](#), regs. 1(3), 23

**Applications for adjudication of disagreements**

74.—(1) Each Scheme employer and administering authority must appoint a person (“the adjudicator”) to consider applications from any person whose rights or liabilities under the Scheme are affected by—

- (a) a decision under regulation 72 (first instance decisions); or
- (b) any other act or omission by a Scheme employer or administering authority,

and to make a decision on such applications.

(2) An applicant under paragraph (1)(a) may apply to the adjudicator appointed by the body making the decision, within six months of the date notification of the decision is given under regulation 73 (notification of first instance decisions).

(3) An applicant under paragraph (1)(b) may apply to the adjudicator appointed by the body responsible for the act or omission, within six months of the date of the act or omission which is the cause of the disagreement, or, if there is more than one, the last of them.

(4) The adjudicator may extend the time for making an application under paragraph (2) or (3).

(5) An application under paragraph (2) or (3) must—

- (a) set out the applicant's name, address and date of birth;
- (b) if the applicant is not a member of the Scheme, set out the applicant's relationship to any relevant member of the Scheme and give that member's full name, address, date of birth, national insurance number and the name of the member's Scheme employer;
- (c) include a statement giving details of the nature of the disagreement and the reasons why the applicant is aggrieved;
- (d) be accompanied by a copy of any written notification under regulation 73 (notification of first instance decision); and
- (e) be signed by or on behalf of the applicant.

(6) The adjudicator must determine—

**Status:** Point in time view as at 01/04/2023.

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- (a) the procedure to be followed when exercising functions under this regulation; and
- (b) the manner in which those functions are to be exercised.

#### **Modifications etc. (not altering text)**

**C18** Regs. 72-80 applied (1.4.2014) by [The Local Government Pension Scheme \(Transitional Provisions, Savings and Amendment\) Regulations 2014 \(S.I. 2014/525\)](#), regs. 1(3), **23**

#### **Decisions of the adjudicator**

**75.**—(1) The adjudicator must give written notice of a decision under regulation 74 (applications for adjudication of disagreements) to—

- (a) the applicant;
- (b) the Scheme employer; and
- (c) if the Scheme employer is not an administering authority, to the appropriate administering authority

before the expiry of two months beginning with the date on which the application was received.

(2) But if no such notice is given before the expiry of that period, an interim reply must immediately be sent to the persons mentioned in paragraph (1)(a) to (c) setting out—

- (a) the reasons for the delay; and
- (b) an expected date for giving the decision (“the expected decision date”).

(3) A notice under paragraph (1) must include—

- (a) a statement of the decision;
- (b) a reference to any legislation on which the adjudicator relied;
- (c) in a case where the disagreement relates to the exercise of a discretion, a reference to the provisions of these Regulations conferring the discretion;
- (d) a reference to the right of the applicant to refer the disagreement for reconsideration by the appropriate administering authority under regulation 76 (reference of adjudications to administering authority) and to the time within which the applicant may do so; and
- (e) a statement that the [<sup>F33</sup>Money and Pensions Service] is available to give assistance in connection with any difficulty with the Scheme that remains unresolved including the address at which it may be contacted.

(4) A decision under paragraph (1) takes effect as a decision of the Scheme employer or administering authority, as the case may be, except where the matter concerns the exercise of a discretion, in which case, if the adjudicator does not uphold the decision, the matter must be referred back to the body which made the decision under adjudication for reconsideration or, where that body would have been the Scheme employer but that body is no longer a Scheme employer, to the appropriate administering authority.

#### **Textual Amendments**

**F33** Words in [reg. 75\(3\)\(e\)](#) substituted (6.4.2019) by [The Financial Guidance and Claims Act 2018 \(Naming and Consequential Amendments\) Regulations 2019 \(S.I. 2019/383\)](#), reg. 1(1), **Sch. para. 21(a)**

**Changes to legislation:** The Local Government Pension Scheme Regulations 2013, PART 2 is up to date with all changes known to be in force on or before 12 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

**Modifications etc. (not altering text)**

**C19** Regs. 72-80 applied (1.4.2014) by [The Local Government Pension Scheme \(Transitional Provisions, Savings and Amendment\) Regulations 2014 \(S.I. 2014/525\)](#), regs. 1(3), **23**

**Reference of adjudications to administering authority**

**76.—(1)** An applicant under regulation 74 (applications for adjudication of disagreements) may refer a decision under regulation 75 (decisions of the adjudicator) for reconsideration by the appropriate administering authority.

(2) A reference under paragraph (1) must—

- (a) be made before the relevant date;
- (b) set out the applicant's full name, address and date of birth;
- (c) if the applicant is not a member of the Scheme, set out the applicant's relationship to any relevant member of the Scheme and give that member's full name, address, date of birth, national insurance number and the name of the member's Scheme employer;
- (d) include a statement that the applicant wishes the decision to be reconsidered by the administering authority;
- (e) set out the details of the grounds on which the applicant relies;
- (f) be accompanied by a copy of any written notifications under regulations 73 (notification of first instance decisions) and 75 (decisions of the adjudicator); and
- (g) be signed by or on behalf of the applicant.

(3) The relevant date for the purposes of paragraph (2)(a) is—

- (a) in a case where notice of a decision has been given under regulation 75(1), six months from the date the notice is received;
- (b) in a case where an interim reply has been sent under regulation 75(2), but no notice has been given under regulation 75(1), seven months from the expected decision date; and
- (c) in a case where no notice have been given under regulation 75(1) and no interim reply was sent under regulation 75(2), nine months from the date on which the application was made.

(4) The administering authority must determine—

- (a) the procedure to be followed when exercising its functions under this regulation; and
- (b) the manner in which those functions are to be exercised, but it must ensure that no person who was involved in the making of a first-instance decision or a decision under regulation 75 (decisions of the adjudicator) is involved in a decision on reconsideration.

(5) For the purposes of paragraph (1) of this regulation, the appropriate administering authority is the administering authority which is or was the last appropriate administering authority for the member who is the applicant, or who is the relevant member in relation to any other applicant.

**Modifications etc. (not altering text)**

**C20** Regs. 72-80 applied (1.4.2014) by [The Local Government Pension Scheme \(Transitional Provisions, Savings and Amendment\) Regulations 2014 \(S.I. 2014/525\)](#), regs. 1(3), **23**

**Decisions of the administering authority on reconsideration**

**77.—(1)** An administering authority must give written notice of its decision after reconsideration under regulation 76 (reference of adjudications to administering authority) to—

**Status:** Point in time view as at 01/04/2023.

**Changes to legislation:** The Local Government Pension Scheme Regulations 2013, PART 2 is up to date with all changes known to be in force on or before 12 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (a) the applicant; and
  - (b) where the administering authority is not the Scheme employer, to the Scheme employer, before the expiry of the period of two months beginning with the date the application is received.
- (2) But if no such notice is given before the expiry of that period, an interim reply must be sent as soon as is reasonably practicable to the persons mentioned in paragraph (1)(a) and (b) setting out—
- (a) the reasons for the delay; and
  - (b) an expected date for giving the decision (“the expected decision date”)
- (3) A notice under paragraph (1) must include—
- (a) a statement of the decision;
  - (b) a reference to any legislation on which the administering authority relied;
  - (c) in a case where the disagreement relates to the exercise of a discretion, a reference to the provisions of these Regulations conferring the discretion;
  - (d) a statement that the [<sup>F34</sup>Money and Pensions Service] is available to give assistance in connection with any difficulty with the Scheme that remains unresolved;
  - (e) a statement that the Pensions Ombudsman may investigate and determine any complaint or dispute of fact or law in relation to the Scheme made or referred in accordance with the Pension Schemes Act 1993 <sup>M3</sup>; and
  - (f) the addresses at which the [<sup>F35</sup>Money and Pensions Service] and the Pensions Ombudsman may be contacted.
- (4) A decision under paragraph (1) takes effect as a decision of the Scheme employer or administering authority, as the case may be, except where the matter concerns the exercise of a discretion, in which case, if the adjudicator does not uphold the decision, the matter must be referred back to the body which made the decision under adjudication for reconsideration or, where that body would have been the Scheme employer but that body is no longer a Scheme employer, to the appropriate administering authority.

#### Textual Amendments

**F34** Words in [reg. 77\(3\)\(d\)](#) substituted (6.4.2019) by [The Financial Guidance and Claims Act 2018 \(Naming and Consequential Amendments\) Regulations 2019 \(S.I. 2019/383\)](#), [reg. 1\(1\)](#), [Sch. para. 21\(b\)](#)

**F35** Words in [reg. 77\(3\)\(f\)](#) substituted (6.4.2019) by [The Financial Guidance and Claims Act 2018 \(Naming and Consequential Amendments\) Regulations 2019 \(S.I. 2019/383\)](#), [reg. 1\(1\)](#), [Sch. para. 21\(b\)](#)

#### Modifications etc. (not altering text)

**C21** [Regs. 72-80](#) applied (1.4.2014) by [The Local Government Pension Scheme \(Transitional Provisions, Savings and Amendment\) Regulations 2014 \(S.I. 2014/525\)](#), [regs. 1\(3\)](#), [23](#)

#### Marginal Citations

**M3** [1993 c. 48](#).

### Rights of representation

**78.—**(1) An application under regulation 74 (applications for adjudication of disagreements) or 76 (reference of adjudications to administering authority) may be made or continued to be made on behalf of the applicant by a representative nominated by the applicant.

**Changes to legislation:** The Local Government Pension Scheme Regulations 2013, PART 2 is up to date with all changes known to be in force on or before 12 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

(2) Where a person who has the right to make, or has made such an application dies, the application may be made or continued on the applicant's behalf by the applicant's personal representatives.

(3) Where such a person is a minor or is or becomes incapable of acting, the application may be made or continued on the applicant's behalf by a family member or some other suitable representative.

(4) Where a representative is nominated before an application is made, the application must specify the representative's full name and address, and whether that address is to be used for service on the applicant of any documents in connection with the application.

(5) Where a representative's address is not to be so used, the representative must nevertheless be sent a copy of—

- (a) any notice under regulation 75(1) (decisions of the adjudicator) or 77(1) (decisions of the administering authority on reconsideration); or
- (b) an interim reply under regulation 75(2) or 77(2).

**Modifications etc. (not altering text)**

**C22** Regs. 72-80 applied (1.4.2014) by [The Local Government Pension Scheme \(Transitional Provisions, Savings and Amendment\) Regulations 2014 \(S.I. 2014/525\)](#), regs. 1(3), **23**

**Appeals by administering authorities**

**79.**—(1) This regulation applies where a Scheme employer—

- (a) has decided, or failed to decide any question falling to be decided by that employer under regulation 72 (first instance decisions), otherwise than in the exercise of a discretion; and
- (b) is not an administering authority.

(2) Where this regulation applies, an administering authority maintaining a pension fund into which a Scheme employer pays contributions may appeal to the Secretary of State against the employer's decision on a question or failure to make a decision on a question.

(3) Such an appeal must be made by notice in writing given before the end of—

- (a) the period of six months beginning with the relevant date; or
- (b) such longer period as the Secretary of State allows.

(4) The relevant date is—

- (a) where a Scheme employer has decided a question, the date of the notification of the decision; or
- (b) where a Scheme employer has failed to decide a question, the date of the failure.

(5) For the purposes of paragraph (4)(b) a Scheme employer is to be taken to have failed to decide a question if it has not given a decision in writing at the expiry of three months beginning with the date on which the administering authority has requested a decision in writing.

(6) Subject to paragraph (7), the Secretary of State must make a decision on the appeal which is to take effect as a decision of the Scheme employer and must issue a notice in writing to the appellant and to any other person appearing to the Secretary of State to be affected by it.

(7) The appeal must be stayed if, before the appeal is determined, any application is made to the adjudicator under regulation 74 (applications for adjudication of disagreements), or reference to the administering authority under regulation 76 (reference of adjudications to administering authority) in respect of any of the matters which are the subject of the appeal under this regulation.

**Status:** Point in time view as at 01/04/2023.

**Changes to legislation:** The Local Government Pension Scheme Regulations 2013, PART 2 is up to date with all changes known to be in force on or before 12 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

(8) The administering authority must inform the Secretary of State whether it wishes to continue with an appeal stayed under paragraph (7), or to withdraw it and if the appeal is continued, the Secretary of State must make a decision under paragraph (6).

**Modifications etc. (not altering text)**

**C23** Regs. 72-80 applied (1.4.2014) by [The Local Government Pension Scheme \(Transitional Provisions, Savings and Amendment\) Regulations 2014 \(S.I. 2014/525\)](#), regs. 1(3), **23**

**Exchange of information**

**80.**—(1) A Scheme employer must—

- (a) inform the appropriate administering authority of all decisions made by the employer under regulation 72 (first instance decisions) or by an adjudicator appointed by the Scheme employer under regulation 74 (applications for adjudication of disagreements) concerning members; and
- (b) give that authority such other information as it requires for discharging its Scheme functions.

(2) If—

- (a) an administering authority makes any decision under regulations 72 (first instance decisions), 75 (decisions of the adjudicator) or 76 (reference of adjudications to administering authority) about a person for whom it is not the Scheme employer; and
- (b) information about that decision is required by the person's Scheme employer for discharging that employer's Scheme functions,

that authority must give that employer that information if asked to supply it.

(3) Within three months of the end of each Scheme year, each Scheme employer must give a statement to the appropriate administering authority giving the following details in respect of each employee who has been an active member during the Scheme year—

- (a) the employee's name and gender;
- (b) the employee's date of birth and national insurance number;
- (c) a unique reference number relating to each employment in which the employee has been an active member; and
- (d) the information relating to the employee for the Scheme year in question for each employment which is specified in paragraph (4).

(4) The information required by paragraph (3)(d) is—

- (a) the dates of active membership;
- (b) the pensionable pay received and employee contributions deducted while regulation 9 (contributions) applied;
- (c) the pensionable pay received and employee contributions deducted while regulation 10 (temporary reduction in contributions) applied;
- (d) any contributions by the employer in relation to the employee's pensionable pay;
- (e) any contributions by employee or employer under regulation 16 (additional pension contributions);
- (f) any contributions by employee or employer under regulation 17 (additional voluntary contributions).



**Changes to legislation:** The Local Government Pension Scheme Regulations 2013, PART 2 is up to date with all changes known to be in force on or before 12 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

#### Modifications etc. (not altering text)

**C24** Regs. 72-80 applied (1.4.2014) by [The Local Government Pension Scheme \(Transitional Provisions, Savings and Amendment\) Regulations 2014 \(S.I. 2014/525\)](#), regs. 1(3), **23**

### Interest on late payment of certain benefits

**81.**—(1) Where all or part of a pension or lump sum payment due under these Regulations (other than a payment due under regulation 17 (additional voluntary contributions)) is not paid within the relevant period after the due date, an administering authority must pay interest on the unpaid amount to the person to whom it is payable.

(2) The relevant period is—

- (a) in the case of a survivor pension, the period ending one month after the date on which the administering authority receives notification of the member's death;
- (b) in the case of any other pension, one year; or
- (c) in the case of a lump sum payment, one month.

(3) The due date is—

- (a) in the case of a pension, the date on which it becomes payable;
- (b) in the case of a lump sum under regulation 33 (election for lump sum instead of pension) the benefit crystallisation event date;
- (c) in the case of a death grant, the date on which the member dies or, where notification of death is received more than two years after the date of death, the date of notification; or
- (d) in the case of a lump sum under regulation 34 (commutation and small pensions) the date of the commutation election or, if later, the nominated date within the meaning of paragraph 7(3) of Part 1 of Schedule 29 to the Finance Act 2004 <sup>M4</sup>.

(4) Interest payable under this regulation is calculated at one per cent above base rate on a day to day basis from the due date of payment and compounded with three-monthly rests.

#### Marginal Citations

**M4** [2004 c. 12.](#)

### Payments due in respect of deceased persons

**82.**—(1) Paragraph (2) applies if, when a person dies, the total amount due to that person's personal representatives under the Scheme (including anything due at that person's death) does not exceed the amount specified in any order for the time being in force under section 6 of the Administration of Estates (Small Payments) Act 1965 <sup>M5</sup> and applying in relation to that person's death.

(2) An administering authority may pay the whole or part of the amount due from its pension fund to—

- (a) a person's personal representatives, or
- (b) any person or persons appearing to the authority to be beneficially entitled to the estate,

without the production of probate or letters of administration of the person's estate.

(3) Such a payment discharges that authority from accounting for the amount paid.

**Status:** Point in time view as at 01/04/2023.

**Changes to legislation:** The Local Government Pension Scheme Regulations 2013, PART 2 is up to date with all changes known to be in force on or before 12 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

#### Marginal Citations

**M5** 1965 c. 32; there are amendments to section 6 which are not relevant to this instrument.

### Payments for persons incapable of managing their affairs

**83.** If it appears to an administering authority that a person <sup>F36</sup>... is entitled to payment of benefits under the Scheme but is, by reason of mental disorder or otherwise, incapable of managing his or her affairs—

- (a) the authority may pay the benefits or any part of them to a person having the care of the person entitled, or such other person as the authority may determine, to be applied for the benefit of the person entitled; and
- (b) in so far as the authority does not pay the benefits in that manner, the authority may apply them in such manner as the authority may determine, for the benefit of the person entitled, or any beneficiaries of the person entitled.

#### Textual Amendments

**F36** Words in [reg. 83](#) omitted (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by virtue of [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), regs. 1(2), [24](#)

### Non-assignability

**84.**—(1) Every benefit to which a person is entitled under the Scheme is payable to or in trust for that person.

(2) No such benefit is assignable or chargeable with that person's, or any other person's, debts or other liabilities.

(3) On the bankruptcy of a person entitled to a benefit under the Scheme no part of the benefit passes to any trustee or other person acting on behalf of the creditors, except in accordance with an income payments order or agreement under section 310 or 310A of the Insolvency Act 1986 <sup>M6</sup>.

#### Marginal Citations

**M6** 1986 c. 45; there are amendments to section 310 which are not relevant to this instrument. Section 310A was inserted by the [Enterprise Act 2002 \(c. 40\)](#).

### Deduction and recovery of member's contributions

**85.**—(1) A Scheme employer may deduct from a person's pay any contributions payable by the member under these Regulations.

(2) Sums payable under regulation 13(1) (reserve forces leave) may be deducted from any payment made under Part 5 of the Reserve and Auxiliary Forces (Protection of Civil Interests) Act 1951 <sup>M7</sup>, to the extent that they are payable in respect of the same period.

(3) An administering authority may recover any contributions or sum remaining due and not deducted under paragraph (1) or (2)—

- (a) as a simple contract debt in any court of competent jurisdiction; or

*Changes to legislation: The Local Government Pension Scheme Regulations 2013, PART 2 is up to date with all changes known to be in force on or before 12 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

- (b) by deducting it from any payment by way of benefits to or in respect of the person in question under these Regulations.
- (4) But the sums mentioned in paragraph (2) are only recoverable under paragraph (3) if unpaid for 12 months after the person ceases to perform relevant reserve forces service.
- (5) If—
- (a) a Scheme employer deducts in error any amount in respect of contributions from a person's pay or any other sum due to that person; and
  - (b) the amount has not been repaid before the expiry of the period of one month beginning with the date of the deduction,
- the appropriate body must pay interest on the amount, and the due date for the calculation of the interest payable is the date of the deduction.
- (6) Where the employee's contributions have been paid into a fund, the repayment and any interest must be made out of that fund.
- (7) Interest must be calculated at one per cent above base rate on a day to day basis from the due date of payment and compounded with three-monthly rests.
- (8) The “appropriate body” for the purposes of paragraph (5) is—
- (a) the appropriate administering authority, where the employee's contributions have been paid into a fund; and
  - (b) the person's Scheme employer where the employee's contributions have not yet been paid into a fund.

**Marginal Citations**

M7 1951 c. 65.

**Joint liability in respect of annual allowance charge**

**86.**—(1) This regulation applies where a member gives notice to the appropriate administering authority of joint and several liability under section 237B (liability of scheme administrator) of the Finance Act 2004 <sup>M8</sup> in respect of the member's annual allowance charge.

(2) Where the joint liability amount specified in the notice is met by the pension fund, the appropriate administering authority must reduce the value of the member's rights accrued under the Scheme in accordance with actuarial guidance issued by the Secretary of State.

**Marginal Citations**

M8 2004 c. 12; section 237B was inserted by the Finance Act 2011 (c. 11).

**Tax**

**87.** The appropriate administering authority may deduct from any payment of benefits under the Scheme any tax to which they may become chargeable under the Finance Act 2004.

**Pension increase under the Pensions Schemes Act 1993**

**88.** Any increase of pension required by reason of Chapter 3 of Part 4 of the Pension Schemes Act 1993 (protection of increases in guaranteed minimum pensions: anti-franking) <sup>M9</sup> must be paid from the appropriate fund held by the administering authority.

**Status:** Point in time view as at 01/04/2023.

**Changes to legislation:** The Local Government Pension Scheme Regulations 2013, PART 2 is up to date with all changes known to be in force on or before 12 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

**Marginal Citations**

M9 1993 c. 48.

**Annual benefit statements**

**89.**—(1) An administering authority must issue an annual benefit statement to each of its active, deferred, deferred pensioner and pension credit members.

(2) Subject to paragraph (3), the statement must be issued no later than five months after the end of the Scheme year to which it relates.

(3) A statement must be issued before the end of the five month period mentioned in paragraph (2) where a member makes a request in writing to the administering authority, unless that authority is unable to comply with the request because relevant data is not available.

(4) The statement for an active member must be provided in accordance with section 14 of the Public [F37Service] Pensions Act 2013 M10.

F38(5) .....

**Textual Amendments**

F37 Word in reg. 89(4) substituted (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by The Local Government Pension Scheme (Amendment) Regulations 2015 (S.I. 2015/755), regs. 1(2), 25(a)

F38 Reg. 89(5) omitted (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by virtue of The Local Government Pension Scheme (Amendment) Regulations 2015 (S.I. 2015/755), regs. 1(2), 25(b)

**Marginal Citations**

M10 2013 c. 25.

**Information to be supplied by employees**

**90.**—(1) Before the expiry of three months beginning with the date on which a person becomes a member, the Scheme employer must ask the member in writing for the documents specified in paragraph (2).

(2) Those documents are—

- (a) a statement in writing listing all the person's previous periods of employment; and
- (b) copies of all notifications previously given to the member under these Regulations and their equivalents under any previous regulations.

(3) A request under this regulation must contain a conspicuous statement that it is important that the member gives full and accurate information, especially for ascertaining the member's rights under the Scheme.

(4) The Scheme employer need not request any documents if it is satisfied that it, or the appropriate administering authority (if different), already has all material information.

Forfeiture

**Forfeiture of pension rights after conviction for employment-related offences**

**91.**—(1) If a member is convicted of a relevant offence, the former Scheme employer may apply to the Secretary of State who may issue a forfeiture certificate.

**Changes to legislation:** The Local Government Pension Scheme Regulations 2013, PART 2 is up to date with all changes known to be in force on or before 12 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

(2) A relevant offence is an offence committed in connection with an employment in which the person convicted is a member, and because of which the member left the employment.

(3) Where a former Scheme employer applies for a forfeiture certificate, it must at the same time send the convicted person and the appropriate administering authority a copy of the application.

(4) Where a forfeiture certificate is issued, the member's former Scheme employer may direct that any of the member's rights under these Regulations are forfeited.

(5) The former Scheme employer must serve a notice of its decision to make a direction on the member.

(6) A forfeiture certificate is a certificate that the offence—

(a) was gravely injurious to the State, or

(b) is liable to lead to a serious loss of confidence in the public service.

(7) If the former Scheme employer incurred loss as a direct consequence of the relevant offence, it may only give a direction under paragraph (4) if it is unable to recover its loss under regulation 93 (recovery or retention where former member has misconduct obligation) or otherwise, except after an unreasonable time or at disproportionate cost.

(8) A direction under paragraph (4) may only be given if an application for a forfeiture certificate has been made by the former Scheme employer before the expiry of the period of three months beginning with the date of conviction.

### Interim payments directions

92.—(1) If—

(a) a person leaves an employment in which that person was a member of the Scheme because of an offence in connection with that employment; and

(b) a forfeiture certificate has been issued under regulation 91(1) (forfeiture of pension rights after conviction of employment-related offences) in respect of that offence,

the former Scheme employer may give an interim payments direction to the appropriate administering authority.

(2) But it may not give such a direction if it has—

(a) notified the person of a decision under regulation 72 (first instance decisions) on any question as to entitlement to benefit; or

(b) given any direction under regulation 91(4) (“a forfeiture direction”).

(3) An interim payments direction is a direction to make interim payments to any person who appears to the former Scheme employer to be a person who would be entitled to receive payment of a benefit under the Scheme if no forfeiture direction were given.

(4) The person to whom payments must be made and the amounts must be specified in the direction.

(5) The amounts must not exceed the amounts which the person specified would be entitled to be paid if no forfeiture direction were given.

(6) An interim payments direction is not a decision under regulation 72 (first instance decisions) as to any person's entitlement to a benefit.

(7) Payments in accordance with an interim payments direction shall be deemed to be payments in respect of a benefit to which the recipient was entitled (regardless of any contrary forfeiture direction or decision under regulation 72).

*Status: Point in time view as at 01/04/2023.*

*Changes to legislation: The Local Government Pension Scheme Regulations 2013, PART 2 is up to date with all changes known to be in force on or before 12 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

## Recovery or retention where former member has misconduct obligation

**93.**—(1) This regulation applies where a person—

- (a) has left an employment in which that person was or had at some time been a member of the Scheme, in consequence of grave misconduct or a criminal, negligent or fraudulent act or omission in connection with that employment;
- (b) has incurred some monetary obligation, arising out of that misconduct, act or omission, to the body that was the Scheme employer in that employment; and
- (c) is entitled to benefits under these Regulations, which for the purposes of this regulation includes entitlement to a refund of contributions.

(2) The former Scheme employer may recover or retain out of the appropriate fund the lesser of—

- (a) the amount of the monetary obligation; or
- (b) the value at the time of recovery or retention of all benefits in respect of the former employee with respect to that person's previous membership (as determined by an actuary, except where the benefit is a refund of contributions).

(3) The rights specified in paragraph (2)(b) do not include earned pension credited under regulation 101 (effect of acceptance of transfer value), additional pension purchased by the member under regulation 16 (additional pension contributions) or additional voluntary contributions paid by the member under regulation 17 (additional voluntary contributions).

(4) The former Scheme employer must give the former employee—

- (a) not less than three months' notice of the amount to be recovered or retained under paragraph (2); and
- (b) a statement showing the amount recovered or retained, how it is calculated and the effect on the person's benefits or prospective benefits.

(5) If there is any dispute over the amount of the monetary obligation specified in paragraph (1)(b), the former Scheme employer may not recover or retain any amount under paragraph (2) until the obligation is enforceable under an order of a competent court or the award of an arbitrator.

## Adjustment of accounts following forfeiture etc

**94.**—(1) Where a direction for forfeiture is issued under regulation 91 (forfeiture of pension rights after conviction for employment-related offences) the appropriate administering authority must transfer out of the member's pension account the benefits which are forfeited [<sup>F39</sup>and pay the relevant Scheme employer an amount determined by an actuary as representing the capital value of those benefits].

(2) Where an amount is recovered or retained under regulation 93 (recovery or retention where former member has misconduct obligation), the appropriate administering authority must transfer out of the member's pension account the amount recovered or retained and pay it to the relevant Scheme employer.

(3) If the effect of a forfeiture direction, or of the recovery or retention of an amount, is to extinguish the member's entitlement to benefits, the administering authority must close the member's pension account.

### Textual Amendments

**F39** Words in [reg. 94\(1\)](#) inserted (with effect in accordance with [reg. 1\(2\)\(b\)](#) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), [regs. 1\(2\), 26](#)

**Changes to legislation:** The Local Government Pension Scheme Regulations 2013, PART 2 is up to date with all changes known to be in force on or before 12 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

## Protection of guaranteed minimum pension rights

**95.**—(1) The power to direct forfeiture of benefits under regulation 91 (forfeiture of pension rights after conviction for employment-related offences) or to recover or retain amounts under regulation 93 (recovery or retention where former member has misconduct obligation) may not be exercised so as to deprive a person of the guaranteed minimum pension or any widow's, widower's or surviving civil partner's guaranteed minimum pension.

(2) But such a power may be exercised if the person is convicted—

- (a) of the offence of treason; or
- (b) of one or more offences under the Official Secrets Acts 1911 to 1989 <sup>M11</sup> for which the person has been sentenced on the same occasion—
  - (i) to a term of imprisonment of at least 10 years, or
  - (ii) to two or more consecutive terms amounting in the aggregate to at least 10 years.

### Marginal Citations

**M11** Section 16(2) of the [Official Secrets Act 1989 \(c.6\)](#) provides that that Act and the Official Secrets Acts 1911 to 1989 may be cited together as the Official Secrets Acts 1911 to 1989.

## Transfers

### Rights to payment out of pension fund

**96.**—(1) A member may apply for a transfer under [<sup>F40</sup>Chapters 1 or 2 of Part 4ZA] of the Pension Schemes Act 1993 and where the member does so the amount of any transfer payment due in respect of the member under the relevant transfer may only be paid by the administering authority from its pension fund if the transfer payment is a recognised transfer (within the meaning of section 169 of the Finance Act 2004) <sup>M12</sup>.

[<sup>F41</sup>(1A) Where a transfer under paragraph (1) is a Club Transfer, the administering authority must comply with the provisions in the Club Memorandum in relation to that transfer.]

(2) Where such a transfer payment is to be or has been paid from a fund, no other payment or transfer of assets may be made from the fund as respects the accrued rights covered by the transfer payment.

(3) Paragraph (2) overrides anything to the contrary in these Regulations.

### Textual Amendments

**F40** Words in [reg. 96](#) substituted (14.5.2018) by [The Local Government Pension Scheme \(Amendment\) Regulations 2018 \(S.I. 2018/493\)](#), [regs. 1\(2\)](#), **15(a)**

**F41** [Reg. 96\(1A\)](#) inserted (with effect in accordance with [reg. 1\(2\)](#) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2018 \(S.I. 2018/493\)](#), [regs. 1\(2\)](#), **15(b)**

### Marginal Citations

**M12** [2004 c. 12](#).

### Contracting-out requirements affecting transfers out

**97.**—(1) There must be deducted from the transfer payment to be made in respect of any person to a contracted-in defined benefit registered pension scheme—

**Status:** Point in time view as at 01/04/2023.

**Changes to legislation:** The Local Government Pension Scheme Regulations 2013, PART 2 is up to date with all changes known to be in force on or before 12 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (a) the amount of any contributions equivalent premium payable pursuant to section 55 of the Pension Schemes Act 1993 <sup>M13</sup>; or
  - (b) an amount sufficient to meet the liability in respect of the person's contracted-out rights.
- (2) Where the amount mentioned in paragraph (1)(a) is deducted, the appropriate administering authority must use that amount to pay the premium.
- (3) Where the amount mentioned in paragraph (1)(b) is deducted, the appropriate administering authority may use the amount in preserving the liability mentioned in that paragraph in the appropriate fund unless the member wishes a transfer payment in respect of it to be paid to the trustees or managers of a contracted-out defined benefit or contracted-in defined contribution registered pension scheme.
- (4) Contracted-out rights, in relation to a member, are—
- (a) the member's, and any surviving spouse's, civil partner's or cohabiting partner's rights to guaranteed minimum pensions; and
  - (b) the member's section 9(2B) rights as defined in regulation 1(2) of the Occupational Pension Schemes (Contracting-out) Regulations 1996 <sup>M14</sup>.

#### Marginal Citations

**M13** 1993 c. 48.

**M14** S.I. 1996/1172; the definition of section 9(2B) rights in regulation 1(2) was amended by S.I. 1997/786, 1999/3198 and 2011/1246.

#### Bulk transfer (transfers of undertakings etc)

- 98.**—(1) This regulation applies where—
- (a) two or more members' active membership ends on their joining a different registered pension scheme (“the new scheme”);
  - (b) it is agreed by—
    - (i) the members' appropriate administering authority,
    - (ii) the members' Scheme employers (if different), and
    - (iii) the trustees or managers of the new scheme,
 that a payment should be made under this regulation; and
  - (c) the members—
    - (i) agree in writing that payment should be made instead of any payment which they otherwise might require to be made under Chapter 4 or 5 of Part 4 of the Pension Schemes Act 1993, and
    - (ii) waive any rights they might have under those Chapters by virtue of the cessation of their active membership.
- (2) The appropriate administering authority must not give its agreement under paragraph (1)(b) unless it is satisfied that the rights that each of the members will acquire under the new scheme are at least equivalent to those which would have obtained if a transfer value had been paid to the same scheme under Chapter 4 or 5 of Part 4 of the Pensions Schemes Act 1993, as they apply as modified by these Regulations (assuming in any case where a member would not be entitled to such a payment that the member was so entitled).



(3) The appropriate administering authority must provide each member with sufficient information in writing to check that the matters of which the authority must be satisfied under paragraph (2) are satisfied, before the member agrees as mentioned in paragraph (1)(c).

(4) The appropriate administering authority must—

(a) set aside (whether in cash or in assets or both) such part of the appropriate fund (“the transfer payment”) as an actuary appointed by the authority and an actuary appointed by the trustees or managers of the new schemes for the purpose may agree as appropriate for the acquisition of such rights in that scheme as they may so agree; and

(b) pay or transfer it to the trustees or managers of the new scheme for the benefit of the relevant members.

(5) The appropriate administering authority must certify to the new scheme's trustees or managers the amount included in the transfer payment which represents each member's contributions and interest on them.

(6) Where a transfer payment is to be or has been made under this regulation, no other payment or transfer of assets shall be made from the pension fund by reason of membership covered by the transfer payment.

(7) Paragraph (6) overrides anything to the contrary in these Regulations.

### **Calculation of amount of transfer payment**

**99.**—(1) The amount of the transfer payment to be paid under regulation 98 (bulk transfers) is the amount determined by an actuary appointed by the members' appropriate administering authority to be equal to the value at the date those members join the new scheme, of the actual and potential liabilities payable from its fund which have then accrued in respect of the members and the persons who are or may become entitled to benefits under the Scheme through them.

(2) The actuary may make such adjustments as are thought fit in calculating that amount and in particular as respects the period from that date to the date of actual payment of the transfer value.

(3) The actuary must specify in the valuation the actuarial assumptions used in making it.

(4) The Scheme employer shall bear the costs of determining the appropriate part of the fund and apportioning the fund.

(5) But if there is more than one Scheme employer involved, each shall bear such part of the costs as the actuary determines to be appropriate.

### **Inward transfers of pension rights**

**100.**—(1) An active member with relevant pension rights may request the appropriate administering authority to accept a transfer value for some or all of those rights from the relevant transferor.

(2) Relevant pension rights are—

(a) accrued rights under a registered pension scheme other than rights to benefits under the scheme which are attributable (directly or indirectly) to a pension credit; and

(b) accrued rights under a European pensions institution.

(3) Accrued rights under a registered pension scheme include rights to preserved benefits and rights appropriately secured under section 19 of the Pension Schemes Act 1993<sup>M15</sup>.

(4) The relevant transferor is the trustees or managers of the scheme under which the transferring person's relevant pension rights arise.

**Status:** Point in time view as at 01/04/2023.

**Changes to legislation:** The Local Government Pension Scheme Regulations 2013, PART 2 is up to date with all changes known to be in force on or before 12 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

(5) But the relevant transferor for the rights specified in paragraph (3) is the trustees and managers of the scheme, or the insurance company, to which a payment in respect of the person's accrued rights has been made.

(6) A request from a transferring person under paragraph (1) must be made by notice in writing given to the appropriate administering authority and the Scheme employer before the expiry of the period of 12 months beginning with the date on which the person first became an active member in an employment (or such longer period as the Scheme employer and administering authority may allow).

(7) Where a request under paragraph (1) is duly made, the administering authority may accept the transfer value and credit it to its pension fund.

[<sup>F42</sup>(8) Where a relevant transfer is a Club Transfer, the administering authority must comply with the provisions in the Club Memorandum in relation to that transfer.]

#### Textual Amendments

**F42** Reg. 100(8) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2018 \(S.I. 2018/493\)](#), regs. 1(2), **16**

#### Marginal Citations

**M15** Section 19 was amended by [S.I. 2001/3649](#), 2005/2050 and 2007/3014.

### Effect of acceptance of transfer value

**101.**—(1) Where a transfer value has been accepted under regulation 100 (inward transfer of pension rights), the administering authority must credit the active member's pension account with the appropriate amount of earned pension.

[<sup>F43</sup>(2) The appropriate amount of earned pension for the purposes of paragraph (1) is calculated—

- (a) in the case of a Club Transfer, in accordance with the Club Memorandum; and
- (b) in any other case in accordance with actuarial guidance issued by the Secretary of State.]

#### Textual Amendments

**F43** Reg. 101(2) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2018 \(S.I. 2018/493\)](#), regs. 1(2), **17**

### EU scheme transfers

**102.**—(1) The persons mentioned in paragraph (2) are entitled to such rights under the Scheme as are specified in actuarial guidance issued by the Secretary of State.

(2) Those persons are—

- (a) a person who became employed by an EU institution after having been employed in local government service; or
- (b) a surviving spouse, civil partner, cohabiting partner, dependant or child of such a person.

(3) In this regulation—

- (a) “EU institution” means a body treated as one of the EU's institutions for the purposes of the European Union's scheme; <sup>F44</sup>...

*Changes to legislation: The Local Government Pension Scheme Regulations 2013, PART 2 is up to date with all changes known to be in force on or before 12 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

- (b) “the European Union's scheme” means the pension scheme provided for officials and other servants of the European Union in accordance with regulations adopted by the Council of the European Union; [<sup>F45</sup>and]
- [<sup>F46</sup>(c) “local government service” includes employment in respect of which a person satisfies the conditions in regulation 3(1)(b).]

#### Textual Amendments

- F44** Word in reg. 102(3)(a) omitted (14.5.2018) by virtue of [The Local Government Pension Scheme \(Amendment\) Regulations 2018 \(S.I. 2018/493\)](#), regs. 1(2), **18(a)**
- F45** Word in reg. 102(3)(b) inserted (14.5.2018) by [The Local Government Pension Scheme \(Amendment\) Regulations 2018 \(S.I. 2018/493\)](#), regs. 1(2), **18(b)**
- F46** Reg. 102(3)(c) inserted (14.5.2018) by [The Local Government Pension Scheme \(Amendment\) Regulations 2018 \(S.I. 2018/493\)](#), regs. 1(2), **18(c)**

#### Changes of administering authority

- 103.**—(1) Subject to [<sup>F47</sup>paragraphs (7) and (8)], this regulation applies where—
- (a) an administering authority becomes an active member's appropriate administering authority;
  - (b) immediately before it does so, another administering authority was that member's appropriate administering authority; <sup>F48</sup>...
  - (c) in a case where a member has the option of aggregating the past period of membership with the current period of membership, the member has exercised the option to aggregate those periods [<sup>F49</sup>; and
  - (d) in a case where a member has the option of not aggregating a past period of membership with the current period of membership, the member has not exercised the option of retaining separate benefits]
- (2) An administering authority which has ceased to be a member's appropriate administering authority must make a transfer value payment to the member's new appropriate administering authority in accordance with actuarial guidance issued by the Secretary of State.
- (3) Where paragraph (2) applies as respects 10 or more members by virtue of a single event, the amount of the payment under that paragraph shall be determined by agreement between an actuary appointed by the administering authority by which the payment must be made and an actuary appointed by the administering authority to which it must be made.
- (4) Where the actuaries cannot agree on the amount within 12 months of the date of transfer, or where there is more than one date of transfer, the date of the last transfer which relates to the single event—
- (a) the matter shall be referred to a third actuary, chosen by agreement between the actuaries, or in default of agreement, by the President of the Institute and Faculty of Actuaries; and
  - (b) that actuary's determination shall be final.
- (5) The costs of determining the amount to be transferred shall be paid in equal shares by the fund held by the member's former appropriate administering authority and the fund held by the member's new appropriate administering authority.
- (6) Any payment under paragraph (2) must be credited to the new appropriate administering authority's fund.

**Status:** Point in time view as at 01/04/2023.

**Changes to legislation:** The Local Government Pension Scheme Regulations 2013, PART 2 is up to date with all changes known to be in force on or before 12 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

(7) This regulation does not apply where a member enters an employment in local government service [<sup>F50</sup>(including employment in respect of which the member satisfies the conditions in regulation 3(1)(b))] which is concurrent with another in which the member is also an active member.

[<sup>F51</sup>(8) This regulation does not apply where a member’s administering authority has changed in the circumstances described in regulation 104(1) (change of administering authority in connection with probation service arrangements).]

#### Textual Amendments

- F47** Words in reg. 103(1) substituted (1.6.2014) by [The Local Government Pension Scheme \(Offender Management\) \(Amendment\) Regulations 2014 \(S.I. 2014/1146\)](#), regs. 1(2), **6(a)**
- F48** Word in reg. 103(1)(b) omitted (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by virtue of [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), regs. 1(2), **27**
- F49** Reg. 103(1)(d) and word added (with effect in accordance with reg. 1(2)(b) of the amending S.I.) by [The Local Government Pension Scheme \(Amendment\) Regulations 2015 \(S.I. 2015/755\)](#), regs. 1(2), **27**
- F50** Words in reg. 103(7) inserted (14.5.2018) by [The Local Government Pension Scheme \(Amendment\) Regulations 2018 \(S.I. 2018/493\)](#), regs. 1(2), **19**
- F51** Reg. 103(8) inserted (1.6.2014) by [The Local Government Pension Scheme \(Offender Management\) \(Amendment\) Regulations 2014 \(S.I. 2014/1146\)](#), regs. 1(2), **6(b)**

#### [<sup>F52</sup>Change of administering authority in connection with probation service arrangements

**104.**—(1) This regulation applies where in connection with arrangements made for the provision of probation services under section 3 of the Offender Management Act 2007 (power to make arrangements for the provision of probation services) the employees of a probation trust are transferred to another person and—

- (a) an administering authority becomes a member’s appropriate administering authority (“the new authority”); and
- (b) immediately before it does so, another authority was that member’s appropriate administering authority (“the former authority”),

and for the purposes of this regulation it is not material whether the member in question was in the employment of the probation trust immediately before the transfer date or the subject of a transfer of employment to another person.

(2) Within 30 days of the transfer date—

- (a) the transferring member’s former Scheme employer and (where applicable) the transferring member’s new Scheme employer must supply the former authority and the new authority with such information as those authorities may reasonably require to perform their functions under these Regulations in respect of the transferring members under the Scheme;
- (b) the former authority must supply the new authority with such information as the new authority may reasonably require to perform its functions under these Regulations in respect of the transferring members under the Scheme.

(3) With effect from the transfer date the liability to pay benefits or a refund of contributions under the Scheme to and in respect of the transferring members shall transfer to the new authority and the former authority must make a transfer payment from its pension fund to the pension fund of the new authority in respect of the transfer share determined in accordance with actuarial guidance

issued by the Secretary of State by agreement between an actuary appointed by the former authority and an actuary appointed by the new authority.

(4) Where the actuaries cannot agree the transfer share or any other matter that needs to be agreed in order to implement the provisions of this Regulation (assuming for this purpose that the payment date is the transfer date) on or before the agreement date—

- (a) the matter shall be referred to a third actuary, chosen by agreement between the actuaries or in default of agreement by the President of the Institute and Faculty of Actuaries; and
- (b) that actuary's determination, including as to who shall pay the costs of the referral, shall be final.

(5) The transfer payment shall be made in such manner (including as to the proportion of cash and other permitted assets that will comprise the transfer payment and whether the transfer payment is paid in one or more instalments) as the new authority shall reasonably require.

(6) The transfer payment from each former authority must be paid on the payment date.

(7) Where agreement cannot be reached in relation to the payment date on or before the later of the agreement date and 30 days after the date on which the transfer share has been determined by agreement under paragraph (3) or by an actuary's determination under paragraph (4), the new authority must notify the former authority of the date or dates, which shall be no later than the final payment date, and the date or dates so notified shall become the payment date.

(8) If a transfer payment is not made in accordance with paragraph (6) or (7), the new authority may by notice in writing require the former authority to pay interest on the amount that falls due and is not so paid.

(9) Interest payable under paragraph (8) is to be calculated at 3 per cent per annum on a day-to-day basis from the date which falls three calendar months after the payment date to the date of actual payment, compounded with three-monthly rests.

(10) When the transfer payment has been made in full and any adjustments made in accordance with actuarial guidance issued by the Secretary of State —

- (a) no other payment or transfer of assets shall be made from the pension fund of the former authority by reason of membership covered by the transfer payment;
- (b) the former authority shall have no liability to make any benefit payments or right to receive contributions for any period prior to, on, or subsequent to the transfer date in respect of a transferring member other than as provided for under arrangements made under paragraph (12);
- (c) except where arrangements under paragraph (12) provide otherwise, any payment made or income received by the former authority in respect of a transferring member after the transfer date shall be reimbursed to the former authority by the new authority or paid by the former authority to the new authority (as the case may be) within 45 days of receipt or payment by the former authority.

(11) The former authority shall provide such assistance and further information in its possession (or to which it has access) as the new authority may reasonably require in relation to the calculation and administration of benefits payable to and in respect of the transferring members under the Scheme, subject to reimbursement by the new authority of the former authority's reasonable costs for doing so.

(12) The new authority and the former authority may agree such arrangements as may be necessary for the former authority to continue making benefit payments to or in respect of the transferring members for a period after the transfer date until the new authority is able to make such payments itself (such agreement not to be unreasonably withheld by the former authority).

(13) The former authority and new authority must cooperate in order to—

**Status:** Point in time view as at 01/04/2023.

**Changes to legislation:** The Local Government Pension Scheme Regulations 2013, PART 2 is up to date with all changes known to be in force on or before 12 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (a) permit members to continue to make AVCs and SCAVCs pursuant to arrangements entered into prior to the transfer date notwithstanding the change of administering authority; or,
- (b) at the member's request, procure the transfer of the transferring members' accumulated AVCs and SCAVCs (including investment returns thereon) to arrangements established by the new authority.

(14) Where a member wishes to continue to make AVCs or SCAVCs in accordance with paragraph 13(a), regulation 17 (additional voluntary contributions) applies in respect of that member as if the references in that regulation to "appropriate administering authority" were references to the administering authority which was the member's appropriate administering authority at the time the arrangements were entered into.

(15) For the purposes of this regulation and save where the context otherwise requires—

"agreement date" means the date which falls 120 days after the date on which the administering authorities have been notified in writing of the transfer of employees, or the date the information described in paragraph (2) has been received, whichever is the later;

"final payment date" means the date that is 12 months after the later of the date on which the former authority has been notified in writing of the transfer of employees and the date the information described in paragraph (2) has been received;

"a local government pension scheme" means the Scheme or any of the Earlier Schemes within the meaning of regulation 1(6) of the Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014;

"member" includes deferred members, deferred pensioner members and pensioner members of a local government pension scheme and those entitled through them, including pension credit members;

"payment date" means the date or dates agreed between the former authority and the new authority for the making of the transfer payment to the new authority or the date or dates notified to the former authority in accordance with paragraph (7) where agreement cannot be reached;

"permitted assets" means liquid, transferable holdings of pooled vehicles which track market capitalisation weighted indices;

"transfer date" means the date on which the new pension fund becomes the member's appropriate fund;

"transferring members" means the employees and former employees (and those entitled through them, including pension credit members) of a probation trust (or its predecessor local probation boards or probation committees) who are the subject of the changes of Scheme employer and appropriate administering authority referred to in paragraph (1) and any persons specified in accordance with regulation 3A(5)(d) or (e) (civil servants etc engaged in probation provision) as a person to whom regulation 3A(5) applies;

"transfer payment" means a transfer of cash in British pounds sterling or permitted assets equal in value to the transfer share;

"transfer share" means the value of the assets allocated to the actual and potential liabilities payable from the pension fund of a former authority in respect of the benefits that have accrued to or in respect of transferring members as at the transfer date (whether that accrual arose before the commencement of these Regulations or afterwards), adjusted to the relevant payment date, calculated in accordance with actuarial guidance issued by the Secretary of State;

"probation trust" means a probation trust established under section 5 of the Offender Management Act 2007.]

**Changes to legislation:** The Local Government Pension Scheme Regulations 2013, PART 2 is up to date with all changes known to be in force on or before 12 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

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### **Textual Amendments**

**F52** Reg. 104 inserted (1.6.2014) by [The Local Government Pension Scheme \(Offender Management\) \(Amendment\) Regulations 2014 \(S.I. 2014/1146\)](#), regs. 1(2), **7** (with reg. 11)

**Status:**

Point in time view as at 01/04/2023.

**Changes to legislation:**

The Local Government Pension Scheme Regulations 2013, PART 2 is up to date with all changes known to be in force on or before 12 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.