

## Derivation Table of LGPS (S) Administration Regulations

## Annex C

Regulation No	Title in 2008 Regulations	No. in LGPS(S) Regs 1998
1	Citation, commencement and extent	1
2	Interpretation	2
	<b>PART 2</b>	
	<b>MEMBERSHIP OF SCHEME</b>	
3	General eligibility for membership:	3
4	Employees of non-Scheme employers: community admission bodies	4
5	Employees of non-Scheme employers: transferee admission bodies	4A
6	Admission agreements – further provisions	4B except (7)
7	Eligibility in certain cases of persons who are not employees	129
8	Separate employments etc	130
9	Further restrictions on eligibility	5 and 4B(7)
10	Joining the Scheme	6
11	Ending of membership	7
12	Periods of membership	8
13	Re-employed and rejoining deferred members	31
14	Concurrent employments	31A
	<b>PART 3</b>	
	<b>CONTRIBUTIONS</b>	
15	Contributions during child-related leave	16(2),(3),(3A) and 17(2)
16	Contributions during reserve forces service leave	16(4)-(8)
17	Contributions during trade dispute absence	17(3)-(5) and (9)
18	Contributions during absences with permission	16(1) and 17(1)
19	Applications to make absence contributions	17(6)-(7) and (8)
20	Payment of additional regular contributions (ARCs)	New, instead of 54
21	Discontinuance of ARCs	82
22	Additional voluntary contributions and shared cost additional voluntary contributions	59 & 67
23	Use of accumulated value of AVCs and SCAVCs	65 & 69
24	Separate treatment of AVCs and SCAVCs from other contributions	83

## Derivation Table of LGPS (S) Administration Regulations

## Annex C

Regulation No	Title in 2008 Regulations	No. in LGPS(S) Regs 1998
25	Cost of calculations of additional pension where no notification given under regulation 24(4)	85
<b>PART 4</b>		
<b>PENSION FUNDS AND EMPLOYERS PAYMENTS</b>		
26	The pension funds	72
27	Governance compliance statement	-
28	Appropriate funds	73
29	Admission agreement funds	74
30	Accounts and audit	75
31	Funding strategy statement	75A
32	Actuarial valuations and certificates	76(1) to (9)
33	Supply of copies of valuations, certificates etc	76(10) & (11)
34	Special circumstances where revised actuarial valuations and certificates must be obtained	77
35	Employer's contributions	78
36	Employer's payment following decision to increase total membership or award additional pension	51(6) to (11) and 79(1), (3) & (4) (part)
37	Employer's further payments	79
38	Payment by employing authorities to appropriate administering authorities	80
39	Interest	81
40	Deduction and recovery of member's contributions	88
41	Rights to return of contributions	86
42	Exclusion of rights to return of contributions	87
43	Permanent reductions in pay: certificates of protection of pension benefits	22
<b>PART 5</b>		
<b>PAYMENT OF BENEFITS ETC</b>		
44	Pension increases under the Pension Schemes Act 1993	89
45	Contributions equivalent premiums	91
46	Commencement of pensions	92
47	Interest on late payment of certain benefits	93

## Derivation Table of LGPS (S) Administration Regulations

## Annex C

Regulation No	Title in 2008 Regulations	No. in LGPS(S) Regs 1998
48	Payments due in respect of deceased persons	94
49	Non-assignability	95
<b>PART 6</b>		
<b>DETERMINATION OF QUESTIONS AND DISPUTES</b>		
50	Interpretation of Part	96(13)
51	First instance decisions	96(1) to (8A)
52	First instance determinations: ill-health	96(9),(10)
53	Notification of first instance decisions	97
54	Applications to resolve disagreements	99 & 104(6)
55	Notice of decisions on disagreements	100
56	Reference of disagreement for reconsideration by Scottish Ministers	98 and 101
57	Notice of decisions on reconsideration of disagreement	102
58	Rights of representation	103
59	Appeals by administering authorities	104
<b>PART 7</b>		
<b>POLICY STATEMENTS AND INFORMATION</b>		
60	Exchange of information by authorities	107
61	Statements of policy about exercise of discretionary functions	105
62	Annual benefit statements	105A
63	Information to be supplied by employees	106
<b>PART 8</b>		
<b>SPECIAL ADJUSTMENTS</b>		
64	Statements of policy concerning abatement of retirement pensions in new employment	109
65	Application of abatement policy to individual cases	110
66	Forfeiture of pension rights after conviction of employment-related offences	111
67	Interim payments directions	112
68	Recovery or retention where former member has misconduct obligation	113
69	Protection of guaranteed minimum pension rights	114
70	Transfer of sums from the pension fund to compensate for former member's misconduct	115

## Derivation Table of LGPS (S) Administration Regulations

## Annex C

Regulation No	Title in 2008 Regulations	No. in LGPS(S) Regs 1998
71	Members of local authorities	133A
	<b>PART 9</b>	
	<b>TRANSFERS</b>	
72	Interpretation of Part	...
73	Application of Chapter 4 etc	116
74	Rights to payment out of fund authority's pension fund	117
75	Contracting-out requirements affecting transfers out	118
76	Bulk transfers (transfers of undertakings etc.)	119
77	Calculation of amount of transfer payment under regulation 76	120
78	Inward transfers of pension rights	121
79	Right to count credited period	122
80	Community scheme transferees	125
81	Changes of fund	126
82	Changes of fund and variable time employees	
	<b>PART 10</b>	
	<b>PENSION SHARING</b>	
	<b>CHAPTER 1</b>	
	<b>PRELIMINARY PROVISIONS</b>	
83	Pension debit member	19A
	<b>CHAPTER II</b>	
	<b>SHARING OF RIGHTS</b>	
84	Pension sharing mechanism in the Scheme	139
85	Pension sharing order activates pension sharing creating pension debits and credits	140
86	Calculation of "appropriate amount"	141
87	Pension debits and reduction of benefit	142
88	Effect of pension sharing on protected rights and guaranteed minimum pension	143
	<b>CHAPTER III</b>	
	<b>MODE OF DISCHARGE AND "IMPLEMENTATION PERIOD"</b>	

## Derivation Table of LGPS (S) Administration Regulations

Annex C

Regulation No	Title in 2008 Regulations	No. in LGPS(S) Regs 1998
89	Discharge of pension credit liability by conferring “appropriate rights” or making transfer payment to another scheme	144
90	Qualifying arrangements	145
91	Disqualification as destination for pension credit	146
92	Adjustment to the amount of the pension credit – payments made without knowledge of the pension debit	147
93	“Implementation period” for discharge of pension credit	148
94	Failure to discharge liability in respect of pension credit within the implementation period and death of ex-spouse within period	149
	<b>CHAPTER IV</b>	
	<b>APPROPRIATE RIGHTS / PENSION CREDIT BENEFITS</b>	
95	“Appropriate Rights” / “Pension credit benefits” under the Scheme	150
96	Additional Voluntary Contributions (“AVCs”)	151
97	Additional contributions and additional periods	152
98	Commutation: small pensions	153
99	Commutation: exceptional ill-health	154
100	Pension Transfers	155
	<b>CHAPTER V</b>	
	<b>MISCELLANEOUS</b>	
101	Charges in respect of pension sharing costs	156
102	Excluded membership	157
103	Appropriate fund and appropriate administering authority	158
104	Assignment	159
<b>Schedule 1</b>	Interpretation	<b>Schedules 1 and 1A</b>
<b>Schedule 2</b>	Scheme Employers	<b>Schedule 2</b>
<b>Schedule 3</b>	Matters to be included in admission agreements with transferee admission bodies	<b>Schedule 2A</b>
<b>Schedule 4</b>	Appropriate Funds	<b>Schedule 5</b>
<b>Schedule 5</b>	Councillor Members	<b>Schedule 7</b>