
STATUTORY INSTRUMENTS

1987 No. 1850 (S.128)

PENSIONS

**The Local Government Superannuation
(Scotland) Regulations 1987**

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**THE LOCAL GOVERNMENT SUPERANNUATION
(SCOTLAND) REGULATIONS 1987**

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Status: This is the original version (as it was originally made).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

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SCHEDULE 1 — GLOSSARY OF EXPRESSIONS

SCHEDULE 2 — MODIFICATIONS TO THE REGULATIONS IN THEIR APPLICATION TO EMPLOYEES OF THE SCOTTISH SPECIAL HOUSING ASSOCIATION

- 1. Regulation C12(5) shall have effect as if it provided that...
- 2. For the purposes of Part D “service” rendered to the...
- 3. Regulation P6 shall have effect as if paragraph (2)(b) of...
- 4. Arrangements for actuarial valuations of, and reports on, the assets...
- 5. Where the General Manager of the Association elects by notice...

SCHEDULE 3 — PENSIONABLE EMPLOYEES

PART I

- 1. A regional council, an islands council or a district council...
- 2. A joint board or joint committee appointed under any enactment...
- 3. A water development board.
- 4. A river purification board.

PART II

- 1. A variable-time employee of a body described in Part I...
- 2. A whole-time employee or a variable-time employee of any other...
- 3. A whole-time employee of a passenger transport executive.

PART III

- 1. The requirements to be satisfied in order that a whole-time...
- 2. A notice under paragraph 1(b) must also contain a declaration...

SCHEDULE 4 — MAXIMUM LENGTH OF ADDITIONAL PERIODS

- 1. (1) Subject to paragraph 2, the maximum length of the...

2. (1) In the case of a person who at the...

SCHEDULE 5 — AMOUNT TO BE PAID FOR ADDITIONAL PERIOD

PART I — LUMP SUM PAYMENT

1. The amount to be paid by an employee who has...

PART II — PERIODICAL PAYMENTS

2. The amount to be paid by way of additional contributions...
3. (1) For the purposes of paragraph 2, in relation to...

SCHEDULE 6 — PAYMENT TO AVOID REDUCTION OF RETIRING ALLOWANCE

PART I — LUMP SUM PAYMENT

1. The amount to be paid by an employee who has...
2. The amount is to be paid within one month after...

PART II — INSTALMENTS

3. The amount to be paid by an employee who has...
4. The employee is to specify in his notice of election...
5. Instalments are to be of equal amounts and to be...

PART III — ADDITIONAL CONTRIBUTIONS

6. The amount to be paid by way of additional contributions...
7. (1) For the purposes of paragraph 6, in relation to...
8. An employee is to specify in his notice of election...
9. Additional contributions are to be paid, at such intervals as...

PART IV — UNCOMPLETED PAYMENTS

10. This Part applies where an employee has under regulation C8...
11. The relevant events are— (a) the discontinuance of payment under...
12. Where the relevant event is the discontinuance of payment under...
13. Where the relevant event is— (a) the death of the...
14. (1) Where the relevant event is the employee's ceasing to...
15. (1) Where the employee ceases to hold his employment and...

SCHEDULE 7 — OUTSTANDING PAYMENTS UNDER 1974 REGULATIONS

1. Paragraphs 2 to 7 apply while any amount is outstanding...
2. Compound interest, calculated at the rate of 3% per annum...
3. If a benefit calculated by reference to the length of...
4. If benefits become payable to or in respect of the...
5. Subject to paragraphs 6 and 7, if the employee ceases...
6. If the employee becomes entitled to preserved benefits and does...
7. (1) If the employee ceases to hold his employment and—...

SCHEDULE 8 — LIMITATION ON PAYMENT BY WAY OF ADDITIONAL CONTRIBUTIONS OR BY INSTALMENTS

1. If the amount payable by the pensionable employee by way...
2. The formula mentioned in paragraph 1 is— $T \times R$...
3. In paragraph 2 “pensionable age” means the earliest age at...

SCHEDULE 9 — UNCOMPLETED PAYMENT OF ADDITIONAL CONTRIBUTIONS

1. This Schedule applies where an employee has made an election...
2. The relevant events are— (a) the discontinuance of payment under...
3. Where the relevant event is the discontinuance of payment under...
4. Where the relevant event is— (a) the death of the...
5. (1) Where the relevant event is the employee's ceasing to...

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6. (1) Where the relevant event is the employee's ceasing to...

SCHEDULE 10 — ADDITIONAL RECKONABLE SERVICE FOR ILL-HEALTH

1. For the purposes of this Schedule— (a) a person's relevant...
2. (1) Subject to sub-paragraph (2) and paragraphs 3 ad 4,...
3. (1) Subject to paragraph 4, this paragraph applies where, before...
4. (1) This paragraph applies where— (a) the person either—

SCHEDULE 11 — REDUCTION OF BENEFITS ON EARLY PAYMENT

SCHEDULE 12 — MODIFICATIONS TO PART E WHERE NO RIGHT TO RETIRING ALLOWANCE ETC.

PART I

1. In regulation E2(1), the words “and a lump sum retiring...
2. In regulation E3— (a) in paragraph (1), for the words...
3. In regulation E11— (a) in paragraph (1)(b), after the word...
4. In regulation E17, paragraph (6)(a)(iii) and (v) shall be deleted....

PART II

5. In regulation E3, paragraphs (4) to (11) shall be deleted....
6. In regulation E11, paragraph (10) shall be deleted.

PART III

7. In regulation E6, for paragraphs (2) to (4) there shall...
8. In regulation E8— (a) in paragraph (1), sub-paragraph (b) and...
9. In regulation E11— (a) in paragraph (1)(b), the words “in...

SCHEDULE 13 — SURRENDER OF PART OF RETIREMENT PENSION

PART I — LIMITS ON AMOUNT SURRENDERED

1. (1) The part of the retirement pension surrendered on any...
2. Where the person falls within regulation E20(2)(b), references in paragraph...

PART II — PROCEDURE

3. Upon a person's first becoming eligible to notify his wish...
4. Where a person wishes to make a surrender he may—...
5. On receipt by the appropriate administering authority of a notification...
6. Any fee payable to a practitioner in respect of an...
7. (1) Subject to the provisions of this Schedule, unless the...
8. A person who has given a notification of his desire...
9. (1) A notification given by a person under paragraph 4...

SCHEDULE 14 — WOMEN'S SERVICES

1. Member of Queen Alexandra's Royal Naval Nursing Service or any...
2. Member of the Women's Royal Naval Service.
3. Woman medical or dental practitioner serving in the Royal Navy...
4. Member of Queen Alexandra's Imperial Military Nursing Service or any...
5. Member of the Territorial Army Nursing Service or any reserve...
6. Member of the Auxiliary Territorial Service.
7. Woman employed with the Royal Army Medical Corps or the...
8. Member of Princess Mary's Royal Air Force Nursing Service or...
9. Member of the Women's Auxiliary Air Force.
10. Woman employed with the Medical Branch or the Dental Branch...
11. Member of the Voluntary Aid Detachments employed under the Admiralty,...

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2. Orders and Regulations from time to time in force under...
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5. The Teachers (Superannuation) Act 1925 and Rules from time to...
6. A 1923 Act scheme within the meaning of the Teachers'...

PART III

7. Provisions of or under the Local Government Superannuation Act 1937,...
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SCHEDULE 16 — CALCULATION OF TRANSFER VALUES

PART I

1. The transfer value payable under regulation J2, J3(1), J14 or...
2. (1) The sums mentioned in paragraph 1 shall be calculated...
3. In this Schedule— “accrued pension” means the annual retirement pension...

PART II

PART III

PART IV

1. The transfer value payable under regulation Q2(1) in respect of...
2. In any case not falling within paragraph 1 the transfer...
3. In ascertaining for the purposes of this Part the length...
4. Subject to paragraph 5, in ascertaining for the purposes of...
5. If— (a) during the 13 years ending on the cessation...
6. Where the person has made a payment to his new...
7. Compound interest calculated in accordance with regulation J7 is to...

PART V

1. The additional transfer value payable under regulation J3(2) and the...
2. For the purposes of paragraph 1, the annual rate of...

SCHEDULE 17 — CALCULATION OF RECKONABLE SERVICE TO BE CREDITED UNDER REGULATION J9(1)(a)

1. Subject to the provisions of this Schedule, the period which...
2. For the purposes of paragraph 1 above—

SCHEDULE 18 — FUND APPORTIONMENT WHERE 100 OR MORE TRANSFER THEIR PENSION RIGHTS UNDER REGULATION J14

PART I

1. This Part of this Schedule applies where the fund is...
2. The appropriate administering authority shall obtain a report from the...
3. The apportionment fraction is— $[A B \times (C ...$
4. The relevant date is the date on which those transferring...
5. The accrued actuarial liabilities of the fund are the actual...
6. The transferable assets of the fund are the assets which...
7. The values of items D and E are to be...
8. Subject to paragraph 7 above, valuations are to be made...
9. Where more than one approved non-local government scheme is involved,...

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10. When the appropriate administering authority receive the actuary's report they...
 11. The value of the share of the fund to which...
 12. The apportionment date is the date specified as such by...
 13. Except with the agreement of the scheme managers of the...
 14. Subject to paragraphs 15 to 17 below, immediately after the...
 15. The appropriate administering authority and the scheme managers may agree...
 16. The value of an advance under paragraph 15 shall not...
 17. Where an advance is made under paragraph 15, the appropriate...
 18. The employing authority shall bear the costs of apportioning the...
 19. The appropriate administering authority shall keep their accounts in a...
- PART II
20. This Part of this Schedule applies where the fund is...
 21. The provisions of Part I of this Schedule are to...
 22. Any adjustments to be made under paragraph 21 shall be...

SCHEDULE 19 — FUND APPORTIONMENT FOR CHANGES OF FUND WITHIN
LOCAL GOVERNMENT

PART I

1. This Part of this Schedule applies where the fund is...
2. The previous fund authority shall obtain a report from an...
3. The apportionment fraction is— $[A B \times (C...$
4. The relevant date is the date on which the change...
5. The accrued actuarial liabilities of the fund are the actual...
6. The transferable assets of the fund are the assets which...
7. The values of items D and E are to be...
8. Subject to paragraph 7, valuations are to be made by...
9. Where more than one new fund authority is involved, separate...
10. When the previous fund authority receive the actuary's report they...
11. The value of the share of the fund to which...
12. The apportionment date is the date specified as such by...
13. Except with the agreement of the new fund authority, the...
14. Subject to paragraphs 15 to 17, immediately after the apportionment...
15. The previous fund authority and the new fund authority may...
16. The value of an advance under paragraph 15 shall not...
17. Where an advance is made under paragraph 15, the previous...
18. The previous employing authority shall bear the costs of apportioning...
19. The previous fund authority shall keep their accounts in a...

PART II

20. This Part of this Schedule applies where the fund is...
21. The provisions of Part I of this Schedule are to...
22. If any question arises in connection with paragraph 21, it...

SCHEDULE 20 — BODIES WHOSE EMPLOYEES ARE TO HAVE PENSIONS
INCREASE PAID BY THE FUND OR FURTHER FUND

SCHEDULE 21 — REVOCATIONS

Explanatory Note