

**LOCAL GOVERNMENT PENSION SCHEME (SCOTLAND)
CIRCULAR SPN/LG No. 1/2016**

- WHO SHOULD READ:**
- The Secretary General
 - Convention of Scottish Local Authorities
 - The Chief Executive
 - Scottish Local Authorities
 - The Chief Executive
 - Water Authorities
 - The Principal Reporter
 - Scottish Children's Reporter Administration
 - The Chief Executive
 - Scottish Environment Protection Agency
 - The Director General
 - Strathclyde Passenger Transport Executive
 - The Clerk
 - Strathclyde Passenger Transport Authority
 - The Chief Executive/Director
 - VisitScotland
- ACTION:**
- This circular should be brought to the attention of Pension Managers, Superannuation Sections and LGPS Employer Payroll Departments. You may also wish to draw it to the attention of the Directors of Finance and Administration
- SUBJECT:**
- [The Local Government Pension Scheme \(Scotland\) Amendment Regulations 2016](#) and Report of the 2014 valuation with supporting documentation

About Circular No.1/2016:

The purpose of this circular is to announce the publication of amendments to the LGPS 2015 Scheme regulations, and the Report of the 2014 valuation, with supporting documentation.

The amendment regulations are contained in:
The Local Government Pension Scheme (Scotland) Amendment Regulations 2016 (SSI 2016/32)

These Regulations amend the Local Government Pension Scheme (Scotland) 2014 Regulations (SSI 2014/164) came into force on 1 April 2015. This instrument introduces



changes including provisions on valuations, cost capping of employer contributions, and the requirement to have a scheme actuary, along with consequential amendments. The definition of “revaluation adjustment” has been amended to specify the percentage as being the change in prices, and amendments to ill health retirement regulations have also been made.

The Report of the 2014 valuation, together with the supporting documentation, is published on the SPPA website under LGPS Useful Resources, [Valuations](#).

Annette Greenslade
Policy Officer, LGPS
9 February 2016

Contact Information:

Should you have any enquiries about this circular, or require further information, please contact Annette Greenslade, or Kimberly Linge, Policy Manager, LGPS.

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