

**LOCAL GOVERNMENT PENSION SCHEME (SCOTLAND)  
CIRCULAR SPN/LG No. 5/2014**

- 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 \(Transitional Provisions and Savings\) \(Scotland\) Regulations 2014 \(S.S.I. 2014/233\)](#)**

**About Circular No.5/2014:-**

**The purpose of this circular is to announce the publication of the LGPS 2015 Regulations.**

**The Regulations are contained in;**

**THE LOCAL GOVERNMENT PENSION SCHEME (TRANSITIONAL PROVISIONS AND PROTECTIONS) (SCOTLAND) REGULATIONS 2014 (SSI 2014/233)**

These Regulations set out the transitional and savings provisions relating to members of the Local Government Pension Scheme 2009 (“the 2009 Scheme”) which is to be replaced by a new Local Government Pension Scheme by the Local Government Pension Scheme



27/08/2014

(Scotland) Regulations 2014 (SSI 2014/164) with effect from 1st April 2015 (“the 2015 Scheme”). The effect of these transitional regulations is to protect the benefits accrued by members of the 2009 Scheme before 1st April 2015.

**Annette Greenslade**  
**Policy Officer, LGPS**  
**27 August 2014**

**Contact Information:**

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

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