
SCOTTISH STATUTORY INSTRUMENTS

2024 No. 37

**The Local Government Pension Scheme
(Scotland) (Amendment) Regulations 2024**

Revaluation date: revaluation adjustments, survivor benefits for partners and children of deferred members

6.—(1) In regulation 42—

(a) after paragraph (4), insert—

“(4A) For the purposes of paragraph (4), if the member—

- (a) died in the period beginning with 1 April and ending with 5 April in the Scheme year following the Scheme year in which the member ceased to be an active member, or
- (b) ceased to be an active member and became a deferred member in the period beginning with 1 April and ending with 5 April in a Scheme year and subsequently died within that same period,

the pension is deemed to include the revaluation adjustment that would have been due at the next revaluation date.”,

(b) in paragraph (6)—

- (i) for “at the beginning of” substitute “on the revaluation date in”,
- (ii) after “was opened,” in the second place where it occurs, insert “and takes effect from the start of the Scheme year following the Scheme year in which the survivor member’s account was opened,”,

(c) in paragraph (7)(a)—

- (i) omit “revalued”,
- (ii) in the second place where it occurs, for “(6)” substitute “(3)”,
- (iii) following “Scheme year” insert “, and the revaluation adjustment is applied to the balance in accordance with paragraph (6)”,

(d) after paragraph (7), insert—

“(7A) Where an index rate adjustment is due to be made on a revaluation date, any such adjustment must be made immediately after the revaluation adjustment is made.”.

(2) In regulation 43—

(a) after paragraph (4), insert—

“(4A) For the purposes of paragraph (4), if the member—

- (a) died in the period beginning with 1 April and ending with 5 April in the Scheme year following the Scheme year in which the member ceased to be an active member, or
- (b) ceased to be an active member and became a deferred member in the period beginning with 1 April and ending with 5 April in a Scheme year and subsequently died within that same period,

the pension is deemed to include the revaluation adjustment that would have been due at the next revaluation date.”,

(b) after paragraph (5), insert—

“(5A) For the purposes of paragraph (5), if the member—

(a) died in the period beginning with 1 April and ending with 5 April in the Scheme year following the Scheme year in which the member ceased to be an active member, or

(b) ceased to be an active member and became a deferred member in the period beginning with 1 April and ending with 5 April in a Scheme year and subsequently died within that same period,

the pension is deemed to include the revaluation adjustment that would have been due at the next revaluation date.”,

(c) after paragraph (9), insert—

“(9A) For the purposes of paragraph (9), if the member—

(a) died in the period beginning with 1 April and ending with 5 April in the Scheme year following the Scheme year in which the member ceased to be an active member, or

(b) ceased to be an active member and became a deferred member in the period beginning with 1 April and ending with 5 April in a Scheme year and subsequently died within that same period,

the pension is deemed to include the revaluation adjustment that would have been due at the next revaluation date.”,

(d) after paragraph (10), insert—

“(10A) For the purposes of paragraph (10), if the member—

(a) died in the period beginning with 1 April and ending with 5 April in the Scheme year following the Scheme year in which the member ceased to be an active member, or

(b) ceased to be an active member and became a deferred member in the period beginning with 1 April and ending with 5 April in a Scheme year and subsequently died within that same period,

the pension is deemed to include the revaluation adjustment that would have been due at the next revaluation date.”,

(e) in paragraph (13)—

(i) for “at the beginning of” substitute “on the revaluation date in”,

(ii) after “was opened,” in the second place where it occurs, insert “and takes effect from the start of the Scheme year following the Scheme year in which the survivor account was opened,”,

(f) in paragraph (14)(a)—

(i) omit “revalued”,

(ii) in the second place where it occurs, for “(13)” substitute “(3) or (8)”,

(iii) following “Scheme year” insert “and the revaluation adjustment is applied to the balance in accordance with paragraph (13)”,

(g) after paragraph (14), insert—

“(15) Where an index rate adjustment is due to be made on a revaluation date, any such adjustment must be made immediately after the revaluation adjustment is made.”.