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SCOTTISH STATUTORY INSTRUMENTS

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**2024 No. 37**

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

**Survivor benefits: revaluation adjustments, death grants and survivor benefits: pensioner members**

7.—(1) In regulation 44, at the end insert—

“(5) For the purposes of a death grant payable in accordance with paragraph (3) (but not for the purposes of a death grant derived from a pension credit payable in accordance with 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 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 the member would have been entitled to receive as retirement pension at the date of death is deemed to include the revaluation adjustment that would have been due at the next revaluation date.”

(2) In regulation 45—

(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 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 member became a pensioner member,”,

(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.”.

(3) In regulation 46—

(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 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 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 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 (10A) insert—

“(10B) 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 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 member became a pensioner member,”,

- (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—
  - “(14A) 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.”.