
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 87

The Local Government Pension Scheme
(Scotland) Amendment Regulations 2015

PART 2

Amendment of the Main Regulations

Amendment of regulation 48

30. In regulation 48—

- (a) in paragraph (1) for the words after “capital value” substitute “(calculated in accordance with actuarial guidance issued by Scottish Ministers) of which exceed that person’s lifetime allowance and any benefits to which a person is entitled are restricted accordingly”; and
- (b) in paragraph (2) after “Finance Act 2004” insert “and Schedule 6 to the Finance Act 2014⁽¹⁾”.