
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 87

The Local Government Pension Scheme
(Scotland) Amendment Regulations 2015

PART 3

Amendment of the Transitional Regulations

New regulation 26

61. After regulation 25, insert a new regulation as follows—

“Final Pay and Certificate of Protection

26.—(1) In these Regulations, where final pay is to be calculated in accordance with regulations 9 to 11 of the Benefits Regulations (calculation of final pay) and a Certificate of Protection has been issued, that certificate continues to have effect in accordance with the relevant regulation under which it was issued.

(2) The operation of a such a certificate is, notwithstanding sub-paragraph (1), subject to guidance issued by Scottish Ministers.

(3) Where a Certificate of Protection has been issued under regulation 22 of the 1998 Regulations or regulation 43 of the Administration Regulations that certificate will have effect in respect of benefits accrued under the 2014 Regulations in accordance with guidance issued by Scottish Ministers.”.