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SCOTTISH STATUTORY INSTRUMENTS

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**2009 No. 186**

**The Local Government Pension Scheme Amendment  
(Increased Pension Entitlement) (Scotland) Regulations 2009**

**Amendment of the Local Government Pension Scheme**

6. After regulation 164 (authorisation of payment of GMP-related payments), insert—

**“Increased Pension Entitlement**

**165.**—(1) Subject to paragraph (3) and (4), a person to whom this Part applies is entitled to an Increased Pension Entitlement calculated in accordance with paragraph (2).

(2) The Increased Pension Entitlement is an amount equal to the basic rate of a pension which, if that pension had been increased by the amount of any increase under section 1 of the 1971 Act and the existing Orders, would result in an annual amount being paid to the person in relation to the tax year 2009–10 which equals the Protected Sum.

(3) Where the person’s pension is terminated under the scheme, the person is not entitled to receive any payment of an amount of the Increased Pension Entitlement in respect of any period after the date on which the pension is terminated.

(4) Where the person’s pension, or any proportion of the pension, is forfeited, either permanently or temporarily, the same proportion of the person’s Increased Pension Entitlement is forfeited for the same period of time.

(5) For the purposes of paragraph (2) of this regulation, “pension” has the meaning given by section 8 of the 1971 Act and begins at the time stated in section 8(2) of that Act.

(6) In this regulation—

- (a) “Protected Sum” is the amount equal to the annual amount of the GMP-related payment for the tax year 2009–10; and
- (b) the annual amount of the GMP-related payment for the tax year 2009–10 is the amount equal to the GMP-related payment that the relevant administering authority would have paid to the person in the tax year 2009–10 if that authority had, in relation to that complete tax year, applied the existing Orders as if the person was not entitled to a guaranteed minimum pension.

**Increased Pension Entitlement – further provision**

**165.**—(1) An Increased Pension Entitlement is payable by the relevant administering authority and shall be paid out of the appropriate fund.

(2) An Increased Pension Entitlement is payable for life and shall be discharged by payments at such reasonable intervals as the administering authority may, in their discretion, determine except that payment on account of an Increased Pension Entitlement may be delayed, in whole or in part, pending the determination of any question as to the liability of the administering authority in respect thereof, including any question as to the continuance of that liability.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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(3) Neither the Increased Pension Entitlement nor any portion of that entitlement may be commuted for a lump sum.”.