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SCOTTISH STATUTORY INSTRUMENTS

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**2022 No. 153**

**The Local Government Pension Scheme (Scotland)  
(Miscellaneous Amendments) Regulations 2022**

**Amendment of the Local Government Pension Scheme (Scotland) Regulations 2018**

9. In regulation 60—

- (a) in paragraph (1)(a) (actuarial valuations of pension funds), after “pension funds” insert “both on an ongoing and a cessation basis”,
- (b) after paragraph (6) insert—

“(6A) A rates and adjustments certificate must specify the amount of the liabilities arising in respect of an employer’s members as at the valuation date, assessed on both an ongoing and a cessation basis.”