

2015 No. 755

PUBLIC SERVICE PENSIONS, ENGLAND AND WALES

**The Local Government Pension Scheme (Amendment)
Regulations 2015**

<i>Made</i> - - - -	<i>17th March 2015</i>
<i>Laid before Parliament</i>	<i>19th March 2015</i>
<i>Coming into force</i> - -	<i>11th April 2015</i>

These Regulations are made in exercise of the powers conferred by sections 1 and 3 of, and Schedule 3 to, the Public Service Pensions Act 2013(a).

In accordance with section 21 of that Act, the Secretary of State has consulted the representatives of such persons as appeared to the Secretary of State to be likely to be affected by these Regulations.

In accordance with section 3(5) of that Act, these Regulations are made with the consent of the Treasury.

The Secretary of State makes the following Regulations:

Citation, commencement and extent

1.—(1) These Regulations may be cited as the Local Government Pension Scheme (Amendment) Regulations 2015.

(2) These Regulations come in to force on 11th April 2015 but have effect as follows—

(a) the amendments made by regulations 3, 11 and 15(b) have effect from the date these Regulations come into force; and

(b) the remainder of the Regulations have effect from 1st April 2014.

(3) These Regulations extend to England and Wales.

Amendment of the Local Government Pension Scheme Regulations 2013

2. The Local Government Pension Scheme Regulations 2013(b) are amended in accordance with regulations 3 to 32.

3. For regulation 3(4)(b) (active membership) substitute—

(a) 2013 c. 25
(b) S.I. 2013/2356

“(b) on the first day of the payment period following an application to become a member, or”.

4. In regulation 3(7) (active membership), omit the word “or” at the end of sub-paragraph (g) and after sub-paragraph (h) insert—

“or,

(i) the member dies.”.

5. In regulation 10(5) (temporary reduction in contributions) for “sickness or injury” substitute “sickness, injury, or child-related leave”.

6. In regulation 15 (employer contributions during absences)—

(a) For paragraph (3)(a)(ii) substitute—

“(ii) details of the amount of any additional pension contributions to be paid by the member under regulation 16 (additional pension contributions) or regulation 17 (additional voluntary contributions) during reserve forces service leave;”;
and

(b) In sub-paragraph (3)(b) omit the words “less any pensionable pay being paid to the member during the absence”.

7. In regulation 16 (additional pension contributions)—

(a) insert a comma after “(contributions during absence from work)”;

(b) in paragraph (11), at the end of sub-paragraphs (d) and (e) add “in the employment to which the APC is attached”; and

(c) at the end of paragraph (16) add “or such longer period as the Scheme employer may allow”.

8. In regulation 17 (additional voluntary contributions)—

(a) for paragraph (6) substitute—

“(6) For the purposes of regulation 17 of the Occupational and Personal Pension Schemes (Disclosure of Information) Regulations 2013(a) the retirement date used for the purposes of Part 2 of Schedule 6 to those Regulations is, where no acceptable date has been specified for that purpose by the member, normal pension age or, if the member has already attained normal pension age, age 75.”; and

(b) in paragraph (7) after “or regulation 35(1) (early payment of retirement pension on ill-health grounds: active members)” insert “or regulation 38(1) (early payment of retirement pension on ill-health grounds: deferred members)”

9. In regulation 19(2) (exclusion of rights to return of contributions) for “paragraph (1)(e)” substitute “paragraph (1)(b)”.

10. In regulation 21 (assumed pensionable pay)—

(a) in paragraph (2)(b) after “child-related leave” insert “other than any part of that leave period where the pensionable pay received is greater than the assumed pensionable pay that the member would otherwise have been treated as receiving for that part of the leave period”;

(b) in paragraph (4) for “The annual rate of assumed pensionable pay” substitute “Subject to paragraph (4A), the annual rate of assumed pensionable pay”;

(c) in paragraph (4)(a)(i) and (4)(b)(i) for “regulations 39(2)(a) (calculation of ill-health pension amounts) and 40(3) (death grants: active members)” substitute “regulations 39(1)(a) (calculation of ill health pension amounts), 40(3) (death grants: active members),

(a) S.I. 2013/2734.

41(4)(b) (survivor benefits: partners of active members), 42(4)(b), 42(5)(b), 42(9)(b) and 42(10)(b) (survivor benefits: children of active members)”;

(d) after paragraph (4) insert—

“(4A) If the pensionable pay the member received in the periods specified in paragraph (4)(a)(i) or (4)(b)(i) was reduced as a result of absence due to a trade dispute or absence with permission from the member’s Scheme employer, such reduction is to be ignored for the purposes of calculating the member’s assumed pensionable pay.”.

11. In regulation 22 (pension accounts)—

(a) in paragraph (4) omit “or” after sub-paragraph (e) and at the end add—

“(g) the member’s benefits are commuted under regulation 34 (commutation and small pensions); or

(h) the member’s benefits are transferred to a different administering authority under regulation 103 (changes of administering authority).”; and

(b) in paragraph (8) after the words “active member” where they first appear, insert “(other than where a member becomes entitled to deferred benefits as a consequence of a notice served under regulation 5(2) (ending active membership))” .

12. In regulation 32 (commencement of pensions) after paragraph (5) insert—

“(5A) A notice may be given under paragraph (3) before the date the member fulfils any qualifying criteria for an election so long as that member fulfils the qualifying criteria on the date specified in the notice.”.

13. In regulation 36 (role of the IRMP)—

(a) for paragraph (1)(c) substitute—

“(c) where a member has been working reduced contractual hours and had reduced pay as a consequence of the reduction in contractual hours, whether that member was in part time service wholly or partly as a result of the condition that caused or contributed to the member’s ill-health retirement.”;

(b) after paragraph (2) insert—

“(2A) For the purposes of paragraph (2) an IRMP is not to be treated as having advised, given an opinion on or otherwise been involved in a particular case merely because another practitioner from the same occupational health provider has advised, given an opinion on or otherwise been involved in that case.”.

14. For regulation 39(9)(a) (calculation of ill-health pension amounts) substitute—

“(a) in calculating assumed pensionable pay in accordance with regulation 21(4) (assumed pensionable pay) no account is to be taken of any reduction in the pensionable pay the member received if an IRMP has certified that the member was working reduced contractual hours wholly or partly as a result of the condition that caused or contributed to the member’s ill-health retirement; and”.

15. In regulation 40 (death grants: active members)—

(a) in paragraph (3) at the end add “, but where in the opinion of an IRMP the member was at the date of death in part time service wholly or partly as a result of the condition that caused or contributed to the member’s death, no account is to be taken of any reduction in pensionable pay due to such reduction in service as is attributable to that condition”; and

(b) after paragraph (4) insert—

“(5) In the case of an active member who is also a deferred member, pensioner member or deferred pensioner member of the Scheme, no death grant is payable under regulations 43 (death grants: deferred members) or 46 (death grants: pensioner members) but if the amount that would be payable under any of those regulations would be higher than the amount payable under this regulation, the amount payable under this regulation is that higher amount.”.

16. In regulation 41 (survivor benefits: partners of active members) in paragraph (4)(b), at the end, add “, but where in the opinion of an IRMP the member was at the date of death in part time service wholly or partly as a result of the condition that caused or contributed to the member’s death, no account is to be taken of any reduction in pensionable pay due to such reduction in service as is attributable to that condition”.

17. In regulation 42 (survivor benefits: children of active members) in paragraphs (4)(b), (5)(b), (9)(b) and (10)(b) at the end add “, but where in the opinion of an IRMP the member was at the date of death in part time service wholly or partly as a result of the condition that caused or contributed to the member’s death, no account is to be taken of any reduction in pensionable pay due to such reduction in service as is attributable to that condition”.

18. In regulation 44(8) (survivor benefits: partners of deferred members and deferred pensioner members) at the end add “with the modification that for the purposes of paragraph (4) the amount of pension the member would have been entitled to draw assumes that there had been no commutation under regulation 33 (election for lump sum instead of pension)”.

19. In regulation 45(14) (survivor benefits: children of deferred members) at the end add “with the modification that for the purposes of paragraphs (4), (5), (9) and (10) the amount of pension the member would have been entitled to draw assumes that there had been no commutation under regulation 33 (election for lump sum instead of pension)”.

20. In regulation 58 (funding strategy statement) for paragraph (4)(a) substitute—

“(a) the guidance set out in the document published in October 2012 by CIPFA, the Chartered Institute of Public Finance and Accountancy and called “Preparing and Maintaining a Funding Strategy Statement in the Local Government Pension Scheme 2012(a); and”.

21. In regulation 62(6)(b) (actuarial valuations of pension funds) for the word “common” substitute “primary”.

22. In regulation 64 (special circumstances where revised actuarial valuations and certificates must be obtained)—

(a) for paragraph (1) substitute—

“(1) Subject to paragraph (2A), if a person—

(a) ceases to be a Scheme employer (including ceasing to be an admission body participating in the Scheme), or

(b) is or was a Scheme employer, but irrespective of whether that employer employs active members contributing to one or more other funds, no longer has an active member contributing towards a fund (“a relevant fund”) which has liabilities in respect of benefits in respect of current and former employees of that employer,

that person becomes “an exiting employer” in relation to the relevant fund for the purposes of this regulation and is liable to pay an exit payment.”.

(b) after paragraph (2) insert—

“(2A) An administering authority may by written notice (“a suspension notice”) to an exiting employer suspend that employer’s liability to pay an exit payment for a period of up to 3 years starting from the date when that employer would otherwise become an exiting employer, if the condition in paragraph (2B) is met.

(2B) The condition mentioned in paragraph (2A) is that in the reasonable opinion of the administering authority the employer is likely to have one or more active members contributing to the fund within the period specified in the suspension notice.

(2C) If an administering authority serves a suspension notice on an employer, unless that suspension notice is withdrawn, paragraph (2) does not apply in respect of that employer,

(a) ISBN No 9781845083359; copies may be obtained from CIPFA at 3 Robert Street, London WC2N 6RL.

but the employer must continue to make such contributions towards the liabilities of the fund in respect of benefits in respect of the employer's current and former employees as the administering authority reasonably requires.”.

23. In regulation 69 (payment by Scheme employers to administering authorities)—

(a) in paragraph (1) at the end add—

“(e) all amounts received from time to time from the Ministry of Defence in respect of contributions for a member on reserve forces service leave.”; and

(b) in paragraph (4) omit the words “, and at such intervals (not exceeding 12 months)”.

24. In regulation 83 (payments for persons incapable of managing their affairs) in the first line omit the words “other than an eligible child”.

25. In regulation 89 (annual benefit statements)—

(a) in paragraph (4) for “Services” substitute “Service”; and

(b) omit paragraph (5).

26. In regulation 94(1) (adjustment of account following forfeiture etc) at the end insert “and pay the relevant Scheme employer an amount determined by an actuary as representing the capital value of those benefits”.

27. In regulation 103 (changes of administering authority) in paragraph (1) omit the word “and” at the end of sub-paragraph (b) and at the end add—

“; and

(d) in a case where a member has the option of not aggregating a past period of membership with the current period of membership, the member has not exercised the option of retaining separate benefits”.

28. In Schedule 1 (interpretation)—

(a) omit the definition of “Housing Ombudsman Service”(a);

(b) after the entry for “joint liability amount” insert—

““local authority” means a county council, a county borough council, a district council, a London borough council, the Common Council of the City of London and the Council of the Isles of Scilly.”;

(c) in the definition of “revaluation adjustment” after “percentage specified” insert “as the change in prices”;

(d) For “SVAVC” substitute “SCAVC”.

29. In Part 1 of Schedule 2 (Scheme employers) for paragraphs 24(b) and 25(c) substitute—

“**24.** A combined authority established by an order under section 103(1) of the Local Democracy, Economic Development and Construction Act 2009(d)”.

30. In Part 2 of Schedule 2 (Scheme employers) in paragraph 6, for “paragraphs 6 to 23 of Part 1 of this Schedule” substitute “paragraphs 6 to 24 of Part 1 of this Schedule”.

31. In Part 1 of Schedule 3 (pension funds)—

(a) in sub-paragraph (g) after “Chester” insert “Borough”;

(b) in sub-paragraph (j) after “Tyneside” insert “Borough”;

(c) in sub-paragraph (k) after “Tameside” insert “Metropolitan”;

(a) The definition of Housing Ombudsman Service was inserted by S.I. 2014/44.

(b) Paragraph 24 was inserted by S.I. 2014/1012.

(c) Paragraph 25 was inserted by S.I. 2014/863.

(d) 2009 c.20.

- (d) in sub-paragraph (m) after “Wirral” insert “Metropolitan”;
- (e) for sub-paragraph (t) for “Cardiff Council” substitute “County Council of the City and County of Cardiff”;
- (f) in sub-paragraph (u) after “Swansea” insert “Council”;
- (g) for sub-paragraph 1(z)(a) for “the Barnsley, Doncaster, Rotherham and Sheffield Combined Authority established by the Barnsley, Doncaster, Rotherham and Sheffield Combined Authority Order 2014” substitute “West Midlands Integrated Transport Authority.”.

32. In the table after paragraph 4 of Part 2 of Schedule 3 (pension funds)—

- (a) in the second entry, in the left column, for “of an administering authority” substitute “of a local authority”;
- (b) in the second entry, in the right column, for “That administering authority” substitute “Where that local authority is an administering authority, that administering authority and where that local authority is not an administering authority, the administering authority which is the appropriate administering authority for that local authority.”;
- (c) in the sixth entry, in the right column, for “The administering authority within whose local government area the relevant Academy is located” substitute “Where the local authority within whose local government area the relevant workplace is located is an administering authority, that administering authority and where the local authority within whose local government area the relevant workplace is located is not an administering authority, the administering authority which is the appropriate administering authority for that local authority.”;
- (d) in the seventh entry, in the right column, for “passenger transport authority” substitute “passenger transport executive”; and
- (e) at the end add the following entries—

<i>Member</i>	<i>Appropriate administering authority</i>
An employee of the Barnsley, Doncaster, Rotherham and Sheffield Combined Authority established by the Barnsley, Doncaster, Rotherham and Sheffield Combined Authority Order 2014 (b) .	South Yorkshire Pension Authority
An employee of the West Yorkshire Combined Authority established by the West Yorkshire Combined Authority Order 2014 (c)	City of Bradford Metropolitan District Council
An employee of the Halton, Knowsley, Liverpool, St Helens, Sefton and Wirral Combined Authority established by the Halton, Knowsley, Liverpool, St Helens, Sefton and Wirral Combined Authority Order 2014 (d)	Wirral Metropolitan Borough Council
An employee of the Greater Manchester Combined Authority established by the Greater Manchester Combined Authority Order 2011 (e)	Tameside Metropolitan Borough Council
An employee of the following local authorities: Oldham Metropolitan Borough Council Rochdale Metropolitan Borough Council Stockport Metropolitan Borough Council Manchester City Council	Tameside Metropolitan Borough Council

- (a) Paragraph 1(z) was inserted by S.I. 2014/863.
- (b) S.I. 2014/863.
- (c) S.I. 2014/864.
- (d) S.I. 2014/865.
- (e) S.I. 2011/908.

Salford City Council Wigan Metropolitan Borough Council Bolton Metropolitan Borough Council Bury Metropolitan Borough Council Trafford Metropolitan Borough Council	
An employee of the following local authorities: Blackburn with Darwen Borough Council Blackpool Council	Lancashire County Council
An employee of the following local authorities: Sefton Council Liverpool City Council Knowsley Metropolitan Borough Council St Helens Metropolitan Borough Council	Wirral Metropolitan Borough Council
An employee of City of York Council	North Yorkshire County Council
An employee of the following local authorities: Barnsley Metropolitan Borough Council Doncaster Metropolitan Borough Council Sheffield Metropolitan District Council Rotherham Metropolitan Borough Council	South Yorkshire Pension Fund Authority
An employee of the following local authorities: Leeds City Council Calderdale Council Kirklees Council City of Wakefield City Council	City of Bradford Metropolitan District Council
An employee of the following local authorities: Kingston Upon Hull City Council North Lincolnshire Council North East Lincolnshire Borough Council	East Riding of Yorkshire Council
An employee of the following local authorities: Council of the Borough of North Tyneside Newcastle City Council Sunderland City Council Gateshead Council	The Council of the Borough of South Tyneside
An employee of Darlington Borough Council	Durham County Council
An employee of the following local authorities: Hartlepool Borough Council Stockton-on-Tees Borough Council Redcar and Cleveland Borough Council	Middlesbrough Borough Council
An employee of the following local authorities: Cheshire East Council Halton Borough Council Warrington Borough Council	Cheshire West and Chester Borough Council
An employee of Stoke-on-Trent City Council	Staffordshire County Council
An employee of the following local authorities: Birmingham City Council Walsall Metropolitan Borough Council Sandwell Metropolitan Borough Council Coventry City Council Solihull Metropolitan Borough Council Dudley Metropolitan Borough Council	Wolverhampton City Council
An employee of Telford and Wrekin Council	Shropshire Council
An employee of County of Herefordshire	Worcestershire County Council

District Council	
An employee of Derby City Council	Derbyshire County Council
An employee of the following local authorities: Leicester City Council Rutland County Council District Council	Leicestershire County Council
An employee of Nottingham City Council	Nottinghamshire County Council
An employee of the following local authorities: Central Bedfordshire Council Luton Borough Council	Bedford Borough Council
An employee of Peterborough City Council	Cambridgeshire County Council
An employee of the following local authorities: West Berkshire District Council Reading Borough Council Wokingham District Council Slough Borough Council Bracknell Forest Borough Council	Royal Borough of Windsor and Maidenhead
An employee of the following local authorities: Southend-on-Sea Borough Council Thurrock Council	Essex County Council
Brighton & Hove City Council	East Sussex County Council
An employee of Medway Council	Kent County Council
An employee of Milton Keynes Council	Buckinghamshire County Council
An employee of the following local authorities: Bournemouth Borough Council Council of the Borough and County of the Town of Poole	Dorset County Council
An employee of Swindon Borough Council	Wiltshire Council
An employee of the following local authorities: Portsmouth City Council Southampton City Council	Hampshire County Council
An employee of the following local authorities: Bristol City Council South Gloucestershire Council North Somerset Council	Bath and North East Somerset Council
An employee of the following local authorities: Plymouth City Council Council of the Borough of Torbay	Devon County Council
An employee of the following local authorities: Pembrokeshire County Council Ceredigion County Council	Carmarthenshire County Council
An employee of Vale of Glamorgan Council	County Council of the City and County of Cardiff
An employee of Neath Port Talbot Borough Council	City and County of Swansea Council
An employee of the following local authorities: Wrexham County Borough Council Denbighshire County Council	Flintshire County Council
An employee of the following local authorities: Conwy County Borough Council Isle of Anglesey County Council	Gwynedd Council
An employee of the following local authorities:	Rhondda Cynon Taf County Borough Council

Bridgend County Borough Council Merthyr Tydfil County Borough Council	
An employee of the following local authorities: Monmouthshire County Council Newport City Council Caerphilly County Borough Council Blaenau Gwent County Borough Council	Torfaen County Borough Council
An employee of the North Wales Fire and Rescue Authority	Flintshire County Council

Amendment of the Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014

33. The Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014(a) are amended in accordance with regulations 34 to 36.

34. In regulation 17 (survivor benefits) for paragraph (13) substitute—

“(13) Membership for the purposes of paragraphs (10) and (12) includes any relevant additional membership that would have counted as membership for the purpose of regulations 42 and 42A of the 1997 Regulations (reduction of some surviving spouses’ and civil partners’ pensions) and any membership purchased under regulation 14A(b) of the Benefits Regulations (elections to pay additional contributions: survivor benefits).”.

35. After regulation 25 (pension increases under the Pensions (Increase) Acts) insert—

“Employer contributions for historic liabilities

25A.—(1) This regulation applies to an employer who—

- (a) is or was a Scheme employer or admission body in the 2014 Scheme or its equivalent under any of the Earlier Schemes;
- (b) has outstanding liabilities to a fund (“the relevant fund”) in relation to any person entitled to benefits under the 2014 Scheme or any of the Earlier Schemes;
- (c) irrespective of whether that employer employs active members contributing to one or more other funds, does not employ any active members contributing to the relevant fund;
- (d) has not paid into the relevant fund an exit payment under regulation 64 of the 2013 Regulations (special circumstances where revised actuarial valuations and certificates must be obtained) or an equivalent payment under any of the Earlier Regulations.

(2) Where this regulation applies, an administering authority may require the employer to pay such contributions as an actuary certifies must be paid to meet the outstanding liabilities to the relevant fund.

(3) Payments under paragraph (2) must be paid over such period of time as the administering authority considers reasonable.

(4) When an employer has paid the contributions referred to in paragraph (2), no further payments are due from that employer in respect of those liabilities to the relevant fund relating to the benefits in respect of any current or former employees of that employer.”.

36. In Schedule 2—

(a) S.I. 2014/525

(b) Regulation 14A was inserted by S.I. 2009/3150.

- (a) in paragraph 2(1) for “paragraph 1(3)(b), 1(4) or 9(2)” substitute “paragraph 1(4), 9(2) or, except where paragraph 1(1)(d) applies, paragraph 1(3)(b)”; and
- (b) after paragraph 2(1) insert—
 - “(1A) A member’s Scheme employer may determine to waive in whole or in part the reduction referred to in paragraph 1(3)(b) where paragraph 1(1)(d) applies in relation to that paragraph.”.

We consent to the making of these Regulations

David Evennett
John Penrose

16th March 2015

Two of the Lords Commissioners of Her Majesty’s Treasury

Signed by authority of the Secretary of State for Communities and Local Government

Kris Hopkins
Parliamentary Under Secretary of State

17th March 2015

Department for Communities and Local Government

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Local Government Pension Scheme Regulations 2013 (“the 2013 Regulations”) and the Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014 (“the Transitional Regulations”). Both sets of regulations came substantively into effect on 1st April 2014 and the amendments in these Regulations mostly take effect from that date. Section 3(3)(b) of the Public Service Pensions Act 2013 provides that scheme regulations may make retrospective provision.

Regulations 3 to 7 make minor amendments relating to membership and contributions.

Regulation 8 amends regulation 17 of the 2013 Regulations to reflect an updating of regulations referred to in that regulation.

Regulation 9 corrects a cross reference.

Regulation 10 amends regulation 21 of the 2013 Regulations so that members on child-related leave who receive pay which is greater than their assumed pensionable pay accrue benefits on that higher level of pay.

Regulation 11 adds to the list of circumstances in which administering authorities may close pension accounts and clarifies that a person who has opted out of membership and then re-joins the Scheme in the same employment does not have discretion to keep separate pension accounts.

Regulation 12 amends regulation 32 of the 2013 Regulations to clarify that a notice can be served before a member fulfils the criteria to make an election, for example so that the member can give notice 3 months before reaching the age of 55 of an intention to draw benefits from that age.

Regulations 13 and 14 clarify reductions in contractual hours worked due to ill health should not affect the calculation of benefit entitlement and also clarify that an independent registered medical practitioner is not to be considered to have acted in a case merely because a different member of the same practice has acted in that case.

Regulation 15 amends provisions in the 2013 Regulations relating to death grants payable to persons who have separate categories of membership in addition to active membership. That regulation and regulations 16 and 17 also ensure that benefits payable to survivors are not reduced

in cases where members spent some period working reduced hours as a result of the condition from which they died.

Regulations 18 and 19 amend provisions in the 2013 Regulations relating to survivor pensions payable where the deceased was a deferred pensioner member.

Regulation 20 updates the reference to a document produced by CIPFA.

Regulation 21 replaces a reference to “a common rate” with a reference to “a primary rate”.

Regulation 22 permits administering authorities to allow a period of up to 3 years grace before an employer becomes an “exiting employer” liable to pay an exit payment if it considers that the employer will within that period again become a scheme employer.

Regulations 23 to 27 make minor amendments relating to administration of the Scheme.

Regulation 28 amends Schedule 1 to the 2013 Regulations by removing one unnecessary entry, correcting two entries and inserting a definition of “local authority”.

Regulations 29 to 32 make amendments relating to Scheme employers and appropriate administering authorities to clarify which is the appropriate administering authority for employees of all Scheme employers.

Regulations 33 to 36 amend the Transitional Regulations.

Regulation 34 extends the additional membership counted for the purposes of calculating survivor pensions to cover membership covered by all types of voluntary contributions.

Regulation 35 clarifies that employers with historic liabilities to funds should pay contributions to meet those liabilities even if they are not currently employing any active members contributing to a particular fund.

Regulation 36 enables a Scheme employer to waive, on any ground, actuarial reductions in cases where members retire before satisfying the “rule of 85”.

No impact statement has been produced for this instrument as no impact on business or the voluntary sector is foreseen.

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