

## **11 THE LOCAL GOVERNMENT PENSION SCHEME (SCOTLAND) REGULATIONS 2018 (AN39-2018)**

New regulations are coming into force on 1st June, 2018, however they remain in draft at this stage. They clarify existing provisions or arise from changes suggested by stakeholders and to which Scottish Public Pensions Agency has agreed. There are changes which relate to the Taxation of Pensions Act 2014 and are in relation to AVC provision, the Annual Allowance (scheme pays) and to Auto-enrolment. These regulations also introduce further flexibility to assist fund authorities and employers to address funding liabilities when a body ceases to be a scheme employer. Full detail will be provided in a later report.