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SCOTTISH STATUTORY INSTRUMENTS

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**2010 No. 34**

**LOCAL GOVERNMENT  
COUNCIL TAX**

**The Local Government Pension Reserve Fund  
(Scotland) Amendment Regulations 2010**

*Made - - - - 9th February 2010*  
*Laid before the Scottish*  
*Parliament - - - - 10th February 2010*  
*Coming into force - - 31st March 2010*

The Scottish Ministers hereby make the following Regulations in exercise of the powers conferred by section 93(2)(d) of the Local Government (Scotland) Act 1973(1) and section 93(4) of the Local Government Finance Act 1992(2) and all other powers enabling them to do so.

**Citation and commencement**

1. These Regulations may be cited as the Local Government Pension Reserve Fund (Scotland) Amendment Regulations 2010 and come into force on 31st March 2010.

**Amendment of the Local Government Pension Reserve Fund (Scotland) Regulations 2003**

2.—(1) The Local Government Pension Reserve Fund (Scotland) Regulations 2003(3) are amended as follows.

(2) In regulation 2(2) after subparagraph (d) insert—

“(da) the Firefighters’ Pension Scheme (Scotland) Order 2007(4);  
(db) the Police Pensions (Scotland) Regulations 2007(5);”.

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(1) 1973 c.65. Section 93(2)(d) was inserted by section 41(1) of the [Local Government in Scotland Act 2003 asp 1](#).  
(2) 1992 c.14. Section 93(4) was amended by, and section 93(5) was inserted by, section 41(2) of the [Local Government in Scotland Act 2003 asp 1](#). Section 93(6) was inserted by [S.S.I. 2003/567](#).  
(3) [S.S.I. 2003/580](#).  
(4) [S.S.I. 2007/199](#), amended by [S.S.I. 2008/160](#).  
(5) [S.S.I. 2007/201](#), amended by [S.S.I. 2008/387](#).

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**Status:** This is the original version (as it was originally made).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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St Andrew's House, Edinburgh  
9th February 2010

*JOHN SWINNEY*  
A member of the Scottish Executive

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These regulations amend the Local Government Pension Reserve Fund (Scotland) Regulations 2003 (S.S.I. 2003/580) (“the principal regulations”).

The principal regulations require each local authority to set up a fund to record pension scheme deficits and surpluses for which local authorities have responsibility. This fund is separate from the local authority’s general fund, and anything accounted for in this fund will not form part of the local authority’s general fund.

Regulation 2(2) adds two pension schemes to the list of schemes covered by the fund set up under the principal regulations. The relevant schemes have been introduced or amended since the principal regulations came into force and they are not covered by the general provision in the principal regulations at regulation 2(2)(e).