

**2023 No. 81**

**LOCAL GOVERNMENT**

**The Local Government Pension Scheme (Amendment)  
Regulations (Northern Ireland) 2023**

*Made* - - - - *17th May 2023*

*Coming into operation* *12th June 2023*

The Department for Communities(a), with the consent of the Department of Finance(b), makes these Regulations in exercise of the powers conferred by sections 1(1) and 3(1) to (3) of, and Schedule 3 to, the Public Service Pensions Act (Northern Ireland) 2014(c), and now vested in it(d).

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

The retrospective provisions contained in these Regulations do not appear to the Department to have significant adverse effects in relation to the pension payable to or in respect of members of the scheme established by The Local Government Pension Scheme Regulations (Northern Ireland) 2014(e), or the schemes preserved by the Local Government Pension Scheme (Amendment and Transitional Provisions) Regulations (Northern Ireland) 2014(f), nor to have significant adverse effect in any other way in relation to members of those schemes. Accordingly, the procedures set out in section 23 of the Public Service Pensions Act (Northern Ireland) 2014 are not applicable in respect of these Regulations.

**Citation, commencement and retrospection**

1.—(1) These Regulations may be cited as the Local Government Pension Scheme (Amendment) Regulations (Northern Ireland) 2023 and except as provided for in paragraph (2) shall come into operation on 12th June 2023.

(2) These Regulations shall come into effect from 1st April 2023.

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- a) Formerly known as the Department for Social Development; *see* the Departments Act (Northern Ireland) 2016 c.5 (N.I.)  
b) Formerly known as the Department of Finance and Personnel; *see* the Departments Act (Northern Ireland) 2016 c.5 (N.I.)  
c) 2014 c.2 (N.I.)  
d) *See* S.R. 2016 No. 76, Article 8 of and Schedule 5 to the Departments (Transfer of Functions) Order (Northern Ireland) 2016 transferred functions to the Department for Communities which were previously exercisable by the Department of the Environment  
e) S.R. 2014 No. 188 as amended by S.R. 2015 No. 77, S.R. 2015 No. 162, S.R. 2016 No. 128, S.R. 2019 No. 206, S.R. 2020 No 77 and S.R. 2022 No. 163  
f) S.R. 2014 No. 189 as amended by S.R. 2015 No. 162, S.R. 2016 No. 128, S.R. 2016 No. 329, S.R. 2019 No. 206, S.R. 2020 No. 77 and S.R. 2022 No. 163

## **Amendment of the Local Government Pension Scheme Regulations (Northern Ireland) 2014**

2. The Local Government Pension Scheme Regulations (Northern Ireland) 2014 shall be amended in accordance with regulations 3 to 8.

### **Revaluation date: revaluation adjustments, members**

3.—(1) In regulation 25 (active member’s pension accounts)—

(a) in paragraph (2)—

(i) at the end of sub-paragraph (d) insert “plus”;

(ii) after sub-paragraph (d) insert—

“(e) for any Scheme year beginning with the Scheme year that starts on 1st April 2023, the revaluation adjustment which was applied on the revaluation date falling within that Scheme year;”;

(iii) omit the words from “and the revaluation adjustment” to the end.

(b) in paragraph (3) omit “revalued”; and

(c) after paragraph (3) insert—

“(3A) Each Scheme year, beginning with the Scheme year that starts on 1st April 2023, the revaluation adjustment must be applied to the balance mentioned at paragraph (3) on the revaluation date, in accordance with actuarial guidance issued by the Department.”.

(2) In regulation 26 (deferred member’s pension account and deferred refund account)—

(a) after paragraph (4) insert—

“(4A) For the purposes of paragraph (4)(a), where a member’s last day of active membership falls in the period beginning with 6th April and ending with 31st March in any Scheme year, the opening balance includes the revaluation adjustment which was applied on the revaluation date falling within that member’s last active Scheme year.

(4B) If a member’s last day of active membership falls in the period beginning with 1st April and ending with 5th April in any Scheme year, on the revaluation date falling within the Scheme year during which the member was last active the revaluation adjustment must be applied to the opening balance mentioned at paragraph (4)(a) in accordance with actuarial guidance issued by the Department.”;

(b) in paragraph (7), for “at the beginning of” substitute “on the revaluation date in”; and

(c) for paragraph (8) substitute—

“(8) The balance calculated under paragraph (4) including any adjustment made in accordance with paragraph (4B), is the opening balance for the following Scheme year and having applied the revaluation adjustment to the balance in accordance with paragraph (7) thereafter, subject to paragraph (9), the balance in the account is adjusted each year by the index rate adjustment from the date that an increase would apply if that balance were a pension in payment to which the 1971 Act applied.

(8A) Where an index rate adjustment is due to be made on a revaluation date, any such adjustment must be made immediately after the revaluation adjustment is made.”.

(3) In regulation 27 (retirement pension accounts: active members)—

(a) in paragraph (3), after “regulation 26(4) (deferred member’s pension account and deferred refund account)” insert “and where applicable, regulation 26(4A)”;

(b) after paragraph (4), insert—

“(4A) If a member’s last day of active membership falls in the period beginning with 1st April and ending with 5th April in any Scheme year, on the revaluation date falling within the Scheme year during which the member was last active the revaluation adjustment must be applied to the opening balance for the member’s last active Scheme year and takes effect from the date the member became entitled to immediate payment, in accordance with actuarial guidance issued by the Department.”;

- (c) in paragraph (6)—
  - (i) for “at the beginning of” substitute “on the revaluation date in”;
  - (ii) after “pensioner member” in the second place where it occurs, insert “and takes effect from the start of the Scheme year following the Scheme year in which the member became a pensioner member”;
- (d) for paragraph (7), substitute—
 

“(7) The balance calculated under paragraph (2) including any adjustment made in accordance with paragraph (4A), is the opening balance for the following Scheme year and, having applied the revaluation adjustment to the balance in accordance with paragraph (6), thereafter, the balance is adjusted each year by the index rate adjustment from the date that an increase would apply if that balance were a pension in payment to which the 1971 Act applied.

(7A) Where an index rate adjustment is due to be made on a revaluation date, any such adjustment must be made immediately after the revaluation adjustment is made.”;

(4) In regulation 29 (flexible retirement pension accounts)—

- (a) in paragraph (5)—
  - (i) for “at the beginning of” substitute “on the revaluation date in”;
  - (ii) after “retirement pension” in the third place where it occurs, insert “and takes effect from the start of the Scheme year following the Scheme year in which the member became entitled to that pension”;
- (b) for paragraph (6) substitute—
 

“(6) The balance calculated under paragraph (2), is the opening balance for the following Scheme year and, having applied the revaluation adjustment to the balance in accordance with paragraph (5), thereafter, the balance in the account is adjusted each year by the index rate adjustment from the date that an increase would apply if that balance were a pension in payment to which the 1971 Act applied.

(7) Where an index rate adjustment is due to be made on a revaluation date, any such adjustment must be made immediately after the revaluation adjustment is made.”.

**Survivor benefits: revaluation adjustments, survivor benefits for partners and children of active members**

4.—(1) In regulation 41 (survivor benefits: partners of active members)—

- (a) after paragraph (4)(a) insert—
 

“(aa) for the purposes of sub-paragraph (a), if the member died in the period beginning with 1st April and ending with 5th April in any Scheme year, the pension is deemed to include the revaluation adjustment that would have been due at the next revaluation date;”;
- (b) in paragraph (5)—
  - (i) for “at the beginning of” substitute “on the revaluation date in”;
  - (ii) after “was opened,” in the second place where it occurs, insert “and takes effect from the start of the Scheme year following the Scheme year in which the survivor member’s account was opened,”;
- (c) for paragraph (6) substitute—
 

“(6) The balance calculated under paragraph (3) is the opening balance of the survivor member’s pension account for the following Scheme year and, having applied the revaluation adjustment to the balance in accordance with paragraph (5), thereafter, the balance in that survivor member’s pension account is adjusted each year by the index rate adjustment from the date that an increase would apply if that balance were a pension in payment to which the 1971 Act applied.

(6A) Where an index rate adjustment is due to be made on a revaluation date, any such adjustment must be made immediately after the revaluation adjustment is made.”.

(2) In regulation 43 (survivor benefits: children of active members)—

(a) in paragraph (4)—

(i) for “at the beginning of” substitute “on the revaluation date in”;

(ii) for “valuation” substitute “revaluation”; and

(iii) after “was opened,” in the second place where it occurs, insert “and takes effect from the start of the Scheme year following the Scheme year in which the survivor member’s account was opened,”; and

(b) for paragraph (5), substitute—

“(5) The balance calculated under regulation 44(2) (survivor benefits: children of active member where pension is payable to partner of an active member) or 45(2) (survivor benefits: children of active member where no pension is payable to partner of an active member) is the opening balance of the survivor member’s pension account for the following Scheme year and, having applied the revaluation adjustment to the balance in accordance with paragraph (4), thereafter, the balance in that survivor member’s pension account is adjusted each year by the index rate adjustment from the date that an increase would apply if that balance were a pension in payment to which the 1971 Act applied.

(5A) Where an index rate adjustment is due to be made on a revaluation date, any such adjustment must be made immediately after the revaluation adjustment is made.”.

(3) In regulation 44 (survivor benefits: children of active members where pension is payable to partner of an active member) after paragraphs (3)(a) and (4)(a), in each place insert—

“(aa) for the purposes of sub-paragraph (a), if the member died in the period beginning with 1st April and ending with 5th April in any Scheme year, the pension is deemed to include the revaluation adjustment that would have been due at the next revaluation date;”.

(4) In regulation 45 (survivor benefits: children of active members where no pension is payable to partner of an active member) after paragraphs (3)(a) and (4)(a), in each place insert—

“(aa) for the purposes of sub-paragraph (a), if the member died in the period beginning with 1st April and ending with 5th April in any Scheme year, the pension is deemed to include the revaluation adjustment that would have been due at the next revaluation date;”.

### **Survivor benefits: revaluation adjustments, death grants: deferred and pensioner credit members**

5. In regulation 46 (death grants: deferred members and pension credit members)—

(a) after paragraph (3) insert—

“(3A) For the purposes of paragraph (3), if the member—

(a) died in the period beginning with 1st April and ending with 5th April in the Scheme year following the Scheme year in which the member ceased to be an active member; or

(b) ceased to be an active member and became a deferred member in the period beginning with 1st April and ending with 5th April in a Scheme year and subsequently died within that same period,

the pension is deemed to include the revaluation adjustment that would have been due at the next revaluation date.”; and

(b) in paragraph (5), at the end insert “and paragraph (3A) does not apply”.

**Revaluation date: revaluation adjustments, survivor benefits for partners and children of deferred members**

6.—(1) In regulation 47 (survivor benefits: partners of deferred members)—

(a) after paragraph (4), insert—

“(4A) For the purposes of paragraph (4), if the member—

- (a) died in the period beginning with 1st April and ending with 5th April in the Scheme year following the Scheme year in which the member ceased to be an active member; or
- (b) ceased to be an active member and became a deferred member in the period beginning with 1st April and ending 5th April in a Scheme year and subsequently died within that same period,

the pension is deemed to include the revaluation adjustment that would have been due at the next revaluation date.”;

(b) in paragraph (5)—

- (i) for “at the beginning of” substitute “on the revaluation date in”;
- (ii) after “was opened,” in the second place where it occurs, insert “and takes effect from the start of the Scheme year following the Scheme year in which the survivor member’s pension account was opened,”;

(c) for paragraph 6, substitute—

“(6) Where—

- (a) paragraph (5) applies, the balance calculated under paragraph (3) is the opening balance of the survivor member’s pension account for the following Scheme year, and the revaluation adjustment is applied to the balance in accordance with paragraph (5);
- (b) paragraph (5) does not apply, the balance under paragraph (3) is the opening balance of the survivor member’s pension account for the following Scheme year,

and, thereafter, the balance in the survivor member’s pension account is adjusted each year by the index rate adjustment from the date that an increase would apply if that balance were a pension in payment to which the 1971 Act applied.

(6A) Where an index rate adjustment is due to be made on a revaluation date, any such adjustment must be made immediately after the revaluation adjustment is made.”.

(2) In regulation 48 (survivor benefits: children of deferred members)—

(a) in paragraph (4)—

- (i) for “at the beginning of” substitute “on the revaluation date in”; and
- (ii) after “was opened,” in the second place where it occurs, insert “and takes effect from the start of the Scheme year following the Scheme year in which the survivor member’s pension account was opened,”;

(b) for paragraph (5), substitute—

“(5) Where—

- (a) paragraph (4) applies, the balance calculated under regulation 49(2) (survivor benefits: children of deferred member where pension is payable to partner of deferred member) or 50(2) (survivor benefits: children of deferred member where no pension is payable to partner of deferred member) is the opening balance of the survivor member’s pension account for the following Scheme year and the revaluation adjustment is applied to the balance in accordance with paragraph (4);
- (b) paragraph (4) does not apply, the balance under regulation (49)(2) or 50(2), as the case may be, is the opening balance of the survivor member’s pension account for the following Scheme year,

and, thereafter, the balance in the survivor member's pension account is adjusted each year by the index rate adjustment from the date that an increase would apply if that balance were a pension in payment to which the 1971 Act applied.

(5A) Where an index rate adjustment is due to be made on a revaluation date, any such adjustment must be made immediately after the revaluation adjustment is made.”.

(3) In regulation 49 (survivor benefits: children of deferred member where pension is payable to partner of deferred member)—

(a) After paragraph (3) insert—

“(3A) For the purposes of paragraph (3), if the member—

(a) died in the period beginning with 1st April and ending with 5th April in the Scheme year following the Scheme year in which the member ceased to be an active member; or

(b) ceased to be an active member and became a deferred member in the period beginning with 1st April and ending with 5th April in a Scheme year and subsequently died within that same period,

the pension is deemed to include the revaluation adjustment that would have been due at the next revaluation date.”; and

(b) After paragraph (4) insert—

“(4A) For the purposes of paragraph (4), if the member—

(a) died in the period beginning with 1st April and ending with 5th April in the Scheme year following the Scheme year in which the member ceased to be an active member; or

(b) ceased to be an active member and became a deferred member in the period beginning with 1st April and ending with 5th April in a Scheme year and subsequently died within that same period,

the pension is deemed to include the revaluation adjustment that would have been due at the next revaluation date.”.

(4) In regulation 50 (survivor benefits: children of deferred member where no pension is payable to partner of deferred member)—

(a) After paragraph (3) insert—

“(3A) For the purposes of paragraph (3), if the member—

(a) died in the period beginning with 1st April and ending with 5th April in the Scheme year following the Scheme year in which the member became a deferred member; or

(b) ceased to be an active member and became a deferred member in the period beginning with 1st April and ending with 5th April in a Scheme year and subsequently died within that same period,

the pension is deemed to include the revaluation adjustment that would have been due at the next revaluation date.”;

(b) After paragraph (4) insert—

“(4A) For the purposes of paragraph (4), if the member—

(a) died in the period beginning with 1st April and ending with 5th April in the Scheme year following the Scheme year in which the member ceased to be an active member; or

(b) ceased to be an active member and became a deferred member in the period beginning with 1st April and ending with 5th April in a Scheme year and subsequently died within that same period,

the pension is deemed to include the revaluation adjustment that would have been due at the next revaluation date.”.

**Survivor benefits: revaluation adjustments, death grants and survivor benefits: pensioner members**

7.—(1) In regulation 51 (death grants: pensioner members)(a) after paragraph (4)—

“(6) For the purposes of a death grant payable in accordance with paragraph (3) (but not for the purposes of a death grant derived from a pension credit payable in accordance with paragraph (4)), if the member—

- (a) died in the period beginning with 1st April and ending with 5th April in the Scheme year following the Scheme year in which the member ceased to be an active member; or
- (b) ceased to be an active member in the period beginning with 1st April and ending with 5th April in a Scheme year and subsequently died within that same period,

the pension the member would have been entitled to receive as retirement pension at the date of death is deemed to include the revaluation adjustment that would have been due at the next revaluation date.”.

(2) In regulation 52 (survivor benefits: partners of pensioner members)—

(a) after paragraph (4), insert—

“(4A) For the purposes of paragraph (4), if the member—

- (a) died in the period beginning with 1st April and ending with 5th April in the Scheme year following the Scheme year in which the member ceased to be an active member; or
- (b) ceased to be an active member in the period beginning with 1st April and ending 5th April in a Scheme year and subsequently died within that same period,

the pension is deemed to include the revaluation adjustment that would have been due at the next revaluation date.”;

(b) in paragraph (5)—

- (i) for “at the beginning of” substitute “on the revaluation date in”; and
- (ii) after “was opened,” in the second place that it occurs, insert “and takes effect from the start of the Scheme year following the Scheme year in which the member became a pensioner member,”;

(c) for paragraph (6), substitute—

“(6) Where—

- (a) paragraph (5) applies, the balance calculated under paragraph (3) is the opening balance of the survivor member’s pension account for the following Scheme year, and the revaluation adjustment is applied to the balance in accordance with paragraph (5);
- (b) paragraph (5) does not apply, the balance under paragraph (3) is the opening balance of the survivor member’s pension account for the following Scheme year,

and, thereafter, the balance in the survivor member’s pension account is adjusted each year by the index rate adjustment from the date that an increase would apply if that balance were a pension in payment to which the 1971 Act applied.

(6A) Where an index rate adjustment is due to be made on a revaluation date, any such adjustment must be made immediately after the revaluation adjustment is made.”.

(3) In regulation 53 (survivor benefits: children of pensioner members)—

(a) in paragraph (4)—

- (i) for “at the beginning of” substitute “on the revaluation date in”; and

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(a) Regulation 51(5) was omitted by regulation 70 of S.R. 2019 No. 206

- (ii) after “was opened,” in the second place it occurs, insert “and takes effect from the start of the Scheme year following the Scheme year in which the member became a pensioner member.”;
- (b) for paragraph (5), substitute—

“(5) Where—

- (a) paragraph (4) applies, the balance calculated under regulation 54(2) (survivor benefits: children of pensioner member where pension is payable to partner of pensioner member) or 55(2) (survivor benefits: children of pensioner member where no pension is payable to partner of pensioner member) is the opening balance of the survivor member’s pension account for the following Scheme year, and the revaluation adjustment is applied to the balance in accordance with paragraph (4);
- (b) paragraph (4) does not apply, the balance under paragraph (54)(2) or 55(2), as the case may be, is the opening balance of the survivor member’s pension account for the following Scheme year,

and, thereafter, the balance in the survivor member’s pension account is adjusted each year by the index rate adjustment from the date that an increase would apply if that balance were a pension in payment to which the 1971 Act applied.

(5A) Where an index rate adjustment is due to be made on a revaluation date, any such adjustment must be made immediately after the revaluation adjustment is made.”.

- (4) In regulation 54 (survivor benefits: children of pensioner members where pension is payable to partner of pensioner member)—

- (a) after paragraph (3) insert—

“(3A) For the purposes of paragraph (3), if the member—

- (a) died in the period beginning with 1st April and ending with 5th April in the Scheme year following the Scheme year in which the member ceased to be an active member; or
- (b) ceased to be an active member in the period beginning with 1st April and ending with 5th April in a Scheme year and subsequently died within that same period,

the pension is deemed to include the revaluation adjustment that would have been due at the next revaluation date.”;

- (b) after paragraph (4) insert—

“(4A) For the purposes of paragraph (4), if the member—

- (a) died in the period beginning with 1st April and ending with 5th April in the Scheme year following the Scheme year in which the member ceased to be an active member; or
- (b) ceased to be an active member in the period beginning with 1st April and ending with 5th April in a Scheme year and subsequently died within that same period,

the pension is deemed to include the revaluation adjustment that would have been due at the next revaluation date.”.

- (5) In regulation 55 (survivor benefits: children of pensioner members where no pension is payable to partner of pensioner member)—

- (a) after paragraph (3) insert—

“(3A) For the purposes of paragraph (3), if the member—

- (a) died in the period beginning with 1st April and ending with 5th April in the Scheme year following the Scheme year in which the member ceased to be an active member; or
- (b) ceased to be an active member in the period beginning with 1st April and ending with 5th April in a Scheme year and subsequently died within that same period,



the pension is deemed to include the revaluation adjustment that would have been due at the next revaluation date.”;

(b) after paragraph (4) insert—

“(4A) For the purposes of paragraph (4), if the member—

- (a) died in the period beginning with 1st April and ending with 5th April in the Scheme year following the Scheme year in which the member ceased to be an active member; or
- (b) ceased to be an active member in the period beginning with 1st April and ending with 5th April in a Scheme year and subsequently died within that same period,

the pension is deemed to include the revaluation adjustment that would have been due at the next revaluation date.”.

### **Amendments to definitions**

**8.** In Schedule 1 (interpretation)—

(a) for the definition of “revaluation adjustment”(a), substitute—

““revaluation adjustment” means—

- (a) in the case of a balance transferred under a Club Transfer, the adjustment that would have applied to that balance if it had not been transferred and which is applied to the balance on the same day as the percentage increase or decrease referred to in paragraph (b); and
- (b) in any other case the percentage specified as the change in prices in relation to the Scheme set out in the relevant Treasury Order made under section 9(2) of the Public Service Pensions Act (Northern Ireland) 2014 in relation to the previous Scheme year which applied to a sum in a pension account;”;

(b) after the definition of “revaluation adjustment” insert—

““revaluation date” means 6th April;”.

Sealed with the Official Seal of the Department for Communities on 16th May 2023



*Anthony Carleton*

A senior officer of the Department for Communities

The Department of Finance consents to these Regulations

Sealed with the Official Seal of the Department of Finance on 17th May 2023



*Patrick Neeson*

A senior officer of the Department of Finance

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(a) This definition was substituted by regulation 81(d) of S.R. 2019 No. 206

## EXPLANATORY NOTE

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

The Local Government Pension Scheme Regulations (Northern Ireland) 2014 (“the 2014 Regulations”) established the Local Government Pension Scheme (“the Scheme”) as a career average revalued earnings scheme in accordance with section 8(2)(a) of the Public Service Pensions Act (Northern Ireland) 2014 (“the Act”).

According to section 8(4) of the Act, a person’s pensionable earnings under a career average revalued earnings scheme must be revalued each year until the person leaves pensionable service, based upon the index rate adjustment for the relevant period specified in an Order made by the Department of Finance under section 9(2) of the Act.

Section 3(3)(b) of the Act provides that scheme regulations may make retrospective provision. The regulations listed in regulation 1(2) are retrospective. The retrospective provisions contained in these Regulations do not appear to the Department to have significant adverse effects in relation to the pension payable to or in respect of members of the scheme, or members of previous schemes. Accordingly, the procedures set out in section 23 of the Act are not applicable in relation to these Regulations.

These Regulations amend the provisions of the 2014 Regulations in relation to the process of making revaluation adjustments which currently require the revaluation adjustment to be made at the beginning of the Scheme year, meaning that on 1 April each year, members’ pensions are revalued to take account of the impact of inflation over the previous scheme year (1 April to 31 March). Currently, tax liabilities may arise because the timing of the Scheme revaluation process on 1 April is not aligned with HMRC’s process for assessing the annual allowance tax charge under the Finance Act 2004.

The overall effect of the changes made by these Regulations to the 2014 Regulations is that the revaluation adjustment is made on 6 April each year, so that the Scheme revaluation is brought into alignment with the HMRC process for assessing the annual allowance tax charge and then applied to the member’s account and accounted for when calculating the end of year balance on 31 March. These Regulations will have no effect on the amount of Scheme benefits to which members are entitled.

Regulation 3 amends regulations 25, 26, 27 and regulation 29 of the 2014 Regulations in relation to active members and members who change status within a Scheme year by becoming deferred members of the Scheme, or by taking full or flexible retirement.

The amendments specify that the revaluation adjustment made to the member’s pension account must take place on the ‘revaluation date’ (defined as being 6 April). This change means that the inflation figure used for the revaluation adjustment in the tax year commencing 6th April is the same as the inflation figure used for any tax calculation specified by HMRC for annual allowance purposes, under the Finance Act 2004.

Regulation 3 also makes consequential changes to the 2014 Regulations, to ensure that the correct figures are used and the index rate adjustment in accordance with the Pensions (Increase) Act 1971 is correctly applied.

Regulation 4 amends regulations 41 and 43 to 45 of the 2014 Regulations in relation to survivor benefits for the partners and children of active members and makes consequential changes to reflect the fact that the revaluation adjustment is now to take place at the new ‘revaluation date’. The purpose of these changes is to ensure that, notwithstanding the change in the revaluation date, there is no change to the amount of Scheme benefits to which survivors are entitled.

Regulation 5 amends regulation 46 of the 2014 Regulations in relation to death grants relating to deceased deferred members and pension credit members. The purpose of these changes is to ensure that, notwithstanding the change in the revaluation date, there is no change to the amount of Scheme benefits to which survivors are entitled. The changes ensure that for deferred

members, where the person died within the period 1 to 5 April within a Scheme year (ahead of the revaluation date), the death grant reflects the correct pension entitlement, factoring in the relevant revaluation adjustment.

Regulation 6 amends regulations 47, 48, 49 and 50 of the 2014 Regulations in relation to survivor benefits for partners and children of deceased deferred members and similarly to regulation 4, makes consequential changes to reflect the fact that the revaluation adjustment is now to take place at the new 'revaluation date'. The purpose of these changes is to ensure that, notwithstanding the change in the revaluation date, there is no change to the amount of Scheme benefits to which survivors are entitled.

Regulation 7 amends regulation 51 of the 2014 Regulations in relation to death grants relating to deceased pensioner members, and regulations 52, 53, 54 and 55 of the 2014 regulations relating to survivor benefits in relation to such a member. The changes to regulation 51 of the 2014 Regulations ensure that where the pensioner member died within the period 1 to 5 April within a Scheme year (ahead of the revaluation date), any death grant payable reflects the correct pension entitlement, factoring in the relevant revaluation adjustment. The purpose of these changes is to ensure that, notwithstanding the change in the revaluation date, there is no change to the amount of Scheme benefits to which survivors are entitled.

Regulation 8 substitutes the definition of "revaluation adjustment" at Schedule 1 of the 2014 Regulations and inserts a new definition of "revaluation date", so that the revaluation date is fixed as 6th April which aligns with the start of the tax year, rather than taking place at the end of a tax year.