

Ill health guidance and certificates

Contents

Introduction	2
Certificate on ill health retirement of active members	3
Certificate on early access of deferred benefits	16
Regulatory references	34
Disclaimer.....	36
Copyright.....	36

Introduction

Employers are responsible for deciding whether an active member qualifies for ill health retirement. Administering authorities are responsible for deciding whether a member qualifies for early access of their deferred benefits due to ill health. Before deciding, they must obtain a certificate from an independent registered medical practitioner (IRMP).

This guidance provides certificates you can use.

There are two certificates. The first one is called the 'Certificate on ill health retirement of active members'. You can use this for all members including councillors.

The second one is called the 'Certificate on early access of deferred benefits on ill health'. You can use this for all deferred members (including for councillors), regardless of when they left active membership.

The Scottish Public Pensions Agency (SPPA) has provided 'A Guide to Ill Health Retirement and Early Payment of Deferred Benefits'. When dealing with ill health cases, employers, administering authorities and IRMPs should follow the guide. You can access this at <https://lgpslibrary.org/assets/sppacirc/202403gui.pdf>. The certificates incorporate the requirements set out in the guide.

Before using the certificates, employers must check with the administering authority, in case the authority has different arrangements in place.

Please see the section '[regulatory references](#)' for a list of the legislation on which we have relied when producing the certificates.

Certificate on ill health retirement of active members

See Part J (glossary) for the meaning of terms underlined.

Part A: Introductory information

Employer

Complete Part A.

Member's details

Name:

Date of birth:

National insurance number:

Address:

Details of employment / office

Employer's name:

Job title / name of office:

Payroll number:

Nature of job / office (fully describe the requirements (including working hours / weeks) of the job / office). Also, where available, provide a copy of the job description.

Initial checks

Employer

If all the below statements are correct (please indicate by ticking next to each statement), give the certificate and all relevant information to your choice of IRMP.

The ill health guidance places a duty on employers to obtain all relevant medical information from the member and the occupational health provider and commission further GP / consultant reports as necessary.

Statement	Tick
The employment / office will cease before the member's <u>normal pension age</u> .	
I am satisfied that the member meets the Scheme's <u>vesting period</u> (or will do so before leaving employment / office).	
I have obtained the administering authority's approval to the employer's choice of independent registered medical practitioner (IRMP). If you have not obtained approval, you will need to contact the administering authority, who will explain the process for obtaining approval. If the employer is the administering authority, you do not need to obtain this approval.	

Part B: IRMP's opinion

Independent registered medical practitioner (IRMP)

Answer questions 1 and, where applicable, 2 and 3 (see Part I for more information).

You should follow the ill health guidance. The guidance says that you must review all available evidence, including any reports that are due to be provided to the member by their consultant / specialist.

Question	Answer
1. Is the member, in your opinion, <u>permanently incapable</u> of discharging <u>efficiently</u> the duties of the employment / office as a result of ill-health or infirmity of mind or body?	Yes / No
2. If 'yes' to question 1, is the member, in your opinion, unlikely to be capable of undertaking <u>gainful employment</u> before <u>normal pension age</u> ?	Yes / No
3. If 'yes' to questions 1 and 2, is the member suffering from ill health which makes the member unlikely to be able (otherwise than to an <u>insignificant extent</u>) to undertake gainful work (in any capacity) before reaching their <u>State Pension age</u> ?	Yes / No

Part C: Medical evidence considered by the IRMP

Independent registered medical practitioner (IRMP)

List all medical evidence you considered when answering the questions in Part B.

Part D: Checklist for IRMP

Independent registered medical practitioner (IRMP)

Confirm that all the below statements are correct by ticking next to each one.

Statements	Tick
I am satisfied that all available evidence has been obtained (including whether further reports needed to be commissioned and whether the member was given the opportunity to provide more from their consultant / specialist).	
I have applied the right test i.e. 'on the balance of probabilities'.	
I have fully considered and written about the probable effect of untried treatments (see section 7.4 of the ill health guidance).	
I will give the employer a detailed narrative report so the employer can understand my reasoning.	
If I have answered 'yes' to questions 1 and 2 but 'no' to question 3 in Part B, I have included in the detailed narrative report the reasons for my answer to question 3 and a list of the medical evidence on which I have relied.	

Part E: IRMP Certifications

Independent registered medical practitioner (IRMP)

Complete Part E and give the certificate and any supporting documents to the employer (ensuring you comply with data protection laws).

I certify that:

- I have not previously advised, or given an opinion on, or otherwise been involved in this case
- I have not previously assessed the member for a different condition
- I am registered with the General Medical Council
- I hold a diploma in occupational health medicine (D Occ Med) or an equivalent qualification issued by a competent authority in an EEA state (with 'competent authority' having the meaning given by section 55(1) of the Medical Act 1983), or I am an Associate, a Member or a Fellow of the Faculty of Occupational Medicine or of an equivalent institution of an EEA state
- I am a fully registered person within the meaning of the Medical Act 1983 and hold a licence to practise under that Act
- I have had regard to the ill health guidance when dealing with the case.

Name:

Signature:

Date:

General Medical Council number:

Part F: Employer decisions

Employer

Answer question 1 and, where applicable, questions 2 and 3 (see Part I for more information).

You should follow the ill health guidance. The guidance says that you should consider all relevant evidence and review and weigh the available evidence as well as the IRMP's opinion.

The ill health guidance says that you may not need to review all the relevant medical evidence yourself if you have decided that the answers to questions 1 and 2 below are both 'yes'.

When answering question 3 below (if applicable), you can make the decision based on previous occupational health advice or by seeking new occupational health advice (for more information, see section 8 of the ill health guidance).

Question	Answer
1. Is the member <u>permanently incapable</u> of discharging <u>efficiently</u> the duties of the employment / office as a result of ill-health or infirmity of mind or body?	Yes / No
2. If 'yes' to question 1, is the member unlikely to be capable of undertaking <u>gainful employment</u> before <u>normal pension age</u> ?	Yes / No
3. If 'yes' to questions 1 and 2, was the member working reduced contractual hours as a consequence of ill-health or infirmity of mind or body?	Yes / No

Part G: Medical evidence considered by the employer

Employer

List all medical evidence you considered when answering the questions in Part F.

If you answered 'yes' to questions 1 and 2 in Part F and decided that you did not need to review all the relevant medical evidence yourself, please indicate this below.

Part H: Checklist for employer

Employer

Confirm that all statements are correct by ticking next to each one.

You will then need to notify the member as soon as is reasonably practicable of your decision in writing with your reasons (including information on the member's right to appeal). You will also need to inform the administering authority of your decision (do not send any medical evidence to the administering authority).

Statements	Tick
I had regard to the <u>ill health guidance</u> when dealing with the case.	
The IRMP provided a detailed narrative report.	
The IRMP fully completed Parts B, C, D and E.	
I ensured that all available evidence was obtained, (including commissioning further reports) and the member was given the opportunity to provide more.	
The IRMP has applied the right test i.e. 'on the balance of probabilities'.	
I reviewed all the medical evidence and based my decision on this, not just the IRMP's opinion.	
Where I had doubts about the IRMP's advice regarding the member's medical condition, I sought a further report / clarification.	
The IRMP fully considered and wrote about the probable effect of untried treatments.	
I will clearly explain my decision to the member and include information about the next steps in the process (such as the right of appeal).	

Name:

Job title:

Contact details:

Signature:

Date:

Part I: Further information

Part B: IRMP's opinion

Question 3: the answer is used to determine whether the member could be subject to an annual allowance tax charge under the Finance Act 2004. See PTM051200 for more information (www.gov.uk/hmrc-internal-manuals/pensions-tax-manual/ptm051200).

Part F: Employer Decisions

Question 1 (for non-councillor members): if the employer answers 'yes' and terminates the employment on the grounds of ill health or infirmity of mind or body before normal pension age, the member qualifies for, and must take, early payment of their pension (providing the member meets the vesting period).

Question 1 (for councillor members): if the employer answers 'yes' and the councillor member ceases the office on the grounds of ill health or infirmity of mind or body before normal pension age, the councillor member qualifies for, and must take, early payment of their pension (providing the member meets the vesting period).

Question 2: if the employer answers 'yes', the member qualifies for tier one ill health retirement benefits. If the employer answers 'no', the member qualifies for tier two ill health retirement benefits.

Question 3: if the employer answers 'yes', the reduction in the pensionable pay as a result of the reduction in contractual hours because of ill-health, is ignored when calculating the assumed pensionable pay, which will be used to work out the ill health enhancement. For further information, see section 8 of the ill health guidance.

Part J: Glossary

Efficiently: section 5 Of the [ill health guidance](#) defines this to mean “in a well-organised and competent way.”

Gainful employment: means paid employment for not less than 30 hours in each week for a period of not less than 12 months. It does not have to be employment that is commensurate in terms of pay and conditions with the member’s current employment / office. For more information, see sections 5 and 9 of the [ill health guidance](#).

Ill health guidance: employers and IRMPs should follow guidance from Scottish Ministers when dealing with ill health cases. The relevant guidance is called ‘A Guide to Ill Health Retirement and Early Payment of Deferred Benefits’. To access the guide, visit: <https://lqpslibrary.org/assets/sppacirc/202403gui.pdf>.

Insignificant extent: HMRC’s Pension Tax Manual 051200 defines this to mean “that the individual is not able to continue in their current job and is not likely to be able to take any other paid work to the extent that this is significant. For example, the individual could undertake voluntary work or unpaid work where out of pocket expenses are reimbursed or small amounts of travelling or subsistence payments are made. Any paid work should be insignificant, for example it should be infrequent or only for a few days during the year and the payment must be small in amount, not just as a proportion of previous pay or salary.”

Likely: section 5 of the [ill health guidance](#) defines this to mean “probably the case or could well happen.”

Normal pension age: means the member’s [State Pension age](#) (or age 65 if earlier).

Permanently incapable: means that the member is, more likely than not, incapable until at the earliest the member’s [normal pension age](#). For more information, see section 9 of the [ill health guidance](#).

State Pension age: please visit www.gov.uk/state-pension-age to check the member’s State Pension age.

Vesting period: a member meets the Scheme’s vesting period after contributing to the Scheme for at least two years. However, there are situations where a

member may meet it before. The employer will need to check with the administering authority if they are unsure.

Certificate on early access of deferred benefits on ill health

See Part J (glossary) for the meaning of terms underlined.

Part A: Introductory information

Administering authority

Complete Part A and give the certificate and all relevant information to the independent registered medical practitioner (ensuring you comply with data protection laws).

The ill health guidance places a duty on administering authorities to obtain all relevant medical information from the member and the occupational health provider and commission further GP / consultant reports as necessary.

Member's details

Name:

Date of birth:

National insurance number:

Address:

Date of application for early payment:

Details of former employment / office at date of leaving the Scheme

Employer's / Local Authority's name:

Job title / name of office at date left the Scheme:

Payroll number:

Date left the Scheme in the employment / office:

Where the member left the Scheme between 1 April 2009 and 31 March 2015 (inclusive), does the member have a protected normal retirement age of 60?

Nature of job / office at date left the Scheme (fully describe the requirements (including working hours / weeks) of the job / office). Also, where available, provide a copy of the job description.

Part B: IRMP's opinion

Independent registered medical practitioner (IRMP)

Answer the relevant questions based on when the member left the Scheme in the employment / office (See Part I for more information). The date the member left is shown in Part A. **For convenience, the member left the Scheme on (to be completed by the administering authority):**

When answering the questions, you must review all available evidence, including reports that are due to be provided to the member by their consultant / specialist. You should also follow the ill health guidance.

Relevant questions where the member left the Scheme after 31 March 2015

Question	Answer
1. Is the member, in your opinion, as at the date of application for early payment, <u>permanently incapable</u> of discharging <u>efficiently</u> the duties of the former employment / office because of ill health or infirmity of mind or body?	Yes / No
2. If 'yes' to question 1, as a result of that condition, as at the date of application for early payment, is the member unlikely to be capable of undertaking <u>gainful employment</u> before reaching <u>normal pension age</u> ?	Yes / No
3. If 'yes' to questions 1 and 2 and the member is under age 55 at the date of application for early payment, is the member, at that date, in your opinion, permanently incapacitated by disability caused by physical or mental infirmity from engaging in any regular full-time employment?	Yes / No

Relevant questions where the member left the Scheme between 1 April 2009 and 31 March 2015 (inclusive)

Question	Answer
4. Is the member, in your opinion, <u>permanently incapable</u> of discharging <u>efficiently</u> the duties of the former employment / office because of ill health or infirmity of mind or body?	Yes / No
5. If 'yes' to question 4, is the condition likely to prevent the member from obtaining <u>gainful employment</u> (whether in local government or otherwise) before reaching the member's <u>normal pension age</u> ?	Yes / No
6. If 'yes' to questions 4 and 5, when did the member become <u>permanently incapable</u> (this being discoverable at that time based on evidence available at that time)?	
7. If 'yes' to questions 4 and 5 and the member is under age 55 at the date you entered under question 6, is the member, in your opinion, permanently incapacitated by disability caused by physical or mental infirmity from engaging in any regular full-time employment?	Yes / No
8. If 'yes' to question 7, from what date did the member become so incapacitated?	
9. If 'yes' to questions 4 and 5, in your opinion, is the member exceptionally ill, with a life expectancy of less than one year? If 'yes', is the member aware of this? Yes / No	Yes / No

Relevant questions where the member left the Scheme between 1 April 1998 and 31 March 2009 (inclusive)

Question	Answer
10. Is the member, in your opinion, as at the date of application for early payment, <u>permanently incapable</u> of discharging <u>efficiently</u> the duties of the former employment / office because of ill health or infirmity of mind or body?	Yes / No

Question	Answer
11. If 'yes' to question 10 and the member is under age 55 at the date of application for early payment, is the member, at that date, in your opinion, permanently incapacitated by disability caused by physical or mental infirmity from engaging in any regular full-time employment?	Yes / No
12. If 'yes' to question 10, in your opinion, is the member exceptionally ill, with a life expectancy of less than one year? If 'yes', is the member aware of this? Yes / No	Yes / No

Relevant questions where the member left the Scheme before 1 April 1998

Question	Answer
13. Is the member, in your opinion, <u>permanently incapable</u> of discharging <u>efficiently</u> the duties of the former employment / office because of ill health or infirmity of mind or body?	Yes / No
14. If 'yes' to question 13, when did the member become <u>permanently incapable</u> (this being discoverable at that time based on evidence available at that time)?	
15. If 'yes' to question 13 and the member is under age 55 at the date you entered under question 14, is the member, in your opinion, permanently incapacitated by disability caused by physical or mental infirmity from engaging in any regular full-time employment?	Yes / No
16. If 'yes' to question 15, from what date did the member become so incapacitated?	
17. If 'yes' to question 13, in your opinion, is the member exceptionally ill, with a life expectancy of less than one year? 18. If 'yes', is the member aware of this? Yes / No	Yes / No

Part C: Medical evidence considered by the IRMP

Independent registered medical practitioner (IRMP)

List all medical evidence you considered when answering the questions in Part B.

Part D: Checklist for IRMP

Independent registered medical practitioner (IRMP)

Confirm that all the below statements are correct by ticking next to each one.

Statements	Tick
I am satisfied that all available evidence has been obtained (including whether further reports needed to be commissioned and whether the member was given the opportunity to provide more).	
I have applied the right test i.e. 'on the balance of probabilities'.	
I have fully considered and written about the probable effect of untried treatments (see section 7.4 of the ill health guidance).	
I will give the administering authority a detailed narrative report so the authority can understand my reasoning.	

Part E: IRMP Certifications

Independent registered medical practitioner (IRMP)

Complete Part E and give the certificate and any supporting documents to the administering authority (ensuring you comply with data protection laws).

I certify that:

- I have not previously advised, or given an opinion on, or otherwise been involved in the case
- I am not acting, and have never acted, as the representative of the member, the former employer, the administering authority or any other party in relation to the same case
- I have not previously assessed the member for a different condition
- Where the member left after 31 March 2015, I am registered with the General Medical Council
- I hold a diploma in occupational health medicine (D Occ Med) or an equivalent qualification issued by a competent authority in an EEA State (with 'competent authority' having the meaning given by section 55(1) of the Medical Act 1983*), or I am an Associate, a Member or a Fellow of the Faculty of Occupational Medicine or of an equivalent institution in an EEA State
- I am a fully registered person within the meaning of the Medical Act 1983 and hold a licence to practise under that Act
- I have had regard to the ill health guidance when dealing with the case.

* where the member left before 1 April 2009, the meaning is given by the General and Specialist Medical Practice (Education, Training and Qualifications) Order 2003

Name:

General Medical Council number (where the member left after 31 March 2015):

Signature:

Date:

Part F: Administering authority decisions

Administering authority

Answer the relevant questions based on when the member left the Scheme in the employment / office (See Part I for more information).

You should follow the ill health guidance. The guidance says that the authority should consider all relevant evidence and review and weigh the available evidence as well as the opinion given by the IRMP when answering the questions.

The ill health guidance says that you may not need to review all the relevant medical evidence yourself if you have agreed to early payment.

Relevant questions where the member left the Scheme after 31 March 2015

Question	Answer
1. Is the member, as at the date of application for early payment, <u>permanently incapable</u> of discharging <u>efficiently</u> the duties of the former employment / office because of ill health or infirmity of mind or body?	Yes / No
2. If 'yes' to question 1, as a result of that condition, as at the date of application for early payment, is the member unlikely to be capable of undertaking <u>gainful employment</u> before reaching <u>normal pension age</u> ?	Yes / No
3. If 'yes' to questions 1 and 2 and the member is under 55 at the date of application for early payment, are you satisfied that at that date the member is permanently incapacitated by physical or mental infirmity from engaging in any regular full-time employment?	Yes / No

Relevant questions where the member left the Scheme between 1 April 2009 and 31 March 2015 (inclusive)

Question	Answer
4. Is the member <u>permanently incapable</u> of discharging <u>efficiently</u> the duties of the former employment / office because of ill health or infirmity of mind or body?	Yes / No
5. If 'yes' to question 4, is the condition likely to prevent the member from obtaining <u>gainful employment</u> (whether in local government or otherwise) before reaching the member's <u>normal pension age</u> ?	Yes / No
6. If 'yes' to questions 4 and 5, when did the member become <u>permanently incapable</u> ?	
7. If 'yes' to questions 4 and 5 and the member is under age 55 at the date you entered under question 6, are you satisfied that at that date the member is permanently incapacitated by physical or mental infirmity from engaging in any regular full-time employment?	Yes / No

Relevant questions where the member left the Scheme between 1 April 1998 and 31 March 2009 (inclusive)

Question	Answer
8. Is the member, as at the date of application for early payment, <u>permanently incapable</u> of discharging <u>efficiently</u> the duties of the former employment / office because of ill health or infirmity of mind or body?	Yes / No
9. If 'yes' to question 8 and the member is under age 55 at the date of application for early payment, are you satisfied that at that date the member is permanently incapacitated by physical or mental infirmity from engaging in any regular full-time employment?	Yes / No

Relevant questions where the member left the Scheme before 1 April 1998

Question	Answer
10. Is the member <u>permanently incapable</u> of discharging <u>efficiently</u> the duties of the former employment / office because of ill health or infirmity of mind or body?	Yes / No
11. If 'yes' to question 10, when did the member become <u>permanently incapable</u> ?	
12. If 'yes' to question 10 and the member is under age 55 at the date you entered under question 11, are you satisfied that at that date the member is permanently incapacitated by physical or mental infirmity from engaging in any regular full-time employment?	Yes / No

Part G: Medical evidence considered by the administering authority

Administering authority

List all medical evidence you considered when answering the questions in Part F.

If you have agreed to early payment of the deferred benefits and decided that you did not need to review all the relevant medical evidence yourself, please indicate this below.

Part H: Checklist for the administering authority

Administering authority

Confirm that all statements are correct by ticking next to each one.

You will then need to notify the member as soon as is reasonably practicable of your decision in writing with your reasons (including information on the member's right to appeal).

Statements	Tick
I had regard to the <u>ill health guidance</u> when dealing with the case.	
The IRMP provided a detailed narrative report.	
The IRMP fully completed Parts B, C, D and E.	
I ensured that all relevant evidence was obtained, (including commissioning further reports) and the member was given the opportunity to provide more.	
The IRMP has applied the right test i.e. 'on the balance of probabilities'.	
I reviewed all the medical evidence and based my decision on this, not just the IRMP's opinion.	
Where I had doubts about the IRMP's advice regarding the member's medical condition, I sought a further report / clarification.	
The IRMP fully considered and wrote about the probable effect of untried treatments.	
I will clearly explain my decision to the member and include information about the next steps in the process (such as the right of appeal).	

Name:

Job title:

Contact details:

Signature:

Date:

Part I: Further information

Part B: IRMP's opinion

Questions 6 and 14: the date can be earlier than, and need not correspond with, the date of application for early payment (see Part A), and will be used by the administering authority when deciding the payable date for members who left between 1 April 2009 and 31 March 2015 (inclusive) and for members who left before 1 April 1998.

Questions 3, 7, 11 and 15: this is used to help the administering authority decide whether the member is entitled to pensions increase before age 55.

Questions 8 and 16: the date can be the same date as, or later than, the date you entered under questions 6 and 14.

Part F: Administering authority decisions

Questions 1, 2, 4, 5, 8 and 10: depending on when the member left the Scheme in the employment / office, if the administering authority answered 'yes' to the following questions in Part F, the member meets the conditions to qualify for early payment of deferred benefits on health grounds:

- member left after 31 March 2015: questions 1 and 2 – member must take payment from the date of application for early payment.
- member left between 1 April 2009 and 31 March 2015 (inclusive): questions 4 and 5 – member must take payment from the date they became permanently incapable
- member left between 1 April 1998 and 31 March 2009 (inclusive): question 8 – member must take payment from the date of application for early payment.
- member left before 1 April 1998: question 10 – member must take payment from the date they became permanently incapable.

Where the member left the Scheme before 1 April 2015, qualifies for early payment and the IRMP has answered 'yes' to questions 9,12 or 17 in Part B, the administering authority can decide to pay a serious ill health lump sum.

Questions 6 and 11: where the member left the Scheme in the employment / office between 1 April 2009 and 31 March 2015 (inclusive) or before 1 April 1998, the date is used to determine the payable date. This date can be earlier than the date of application for early payment (see Part A).

Questions 3, 7, 9 and 12: where the member is under 55 on the payable date, the answer will determine whether the member is entitled to pensions increase before their 55th birthday.

Part J: Glossary

Efficiently: section 5 of the ill health guidance defines this to mean “in a well-organised and competent way.”

Gainful employment: means paid employment for not less than 30 hours in each week for a period of not less than 12 months. It does not have to be employment that is commensurate in terms of pay and conditions with the member’s former employment / office. For more information, see sections 5 and 9 of the ill health guidance.

Ill health guidance: administering authorities and IRMPs should follow the guidance given by Scottish Ministers when dealing with ill health cases. The relevant guidance is called ‘A Guide to Ill Health Retirement and Early Payment of Deferred Benefits’. To access the guide, visit:

<https://lqpslibrary.org/assets/sppacirc/202403gui.pdf>.

Likely: section 5 of the ill health guidance defines this to mean “probably the case or could well happen.”

Normal pension age:

- Where the member left the Scheme after 31 March 2015, means the member’s State Pension age (or age 65 if earlier) at the payable date. Visit www.gov.uk/state-pension-age to check the State Pension age.
- Where the member left the Scheme between 1 April 2009 and 31 March 2015 (inclusive), means the member’s 65th birthday or the member’s protected normal retirement age. The administering authority will have confirmed whether the member has a protected normal retirement age of 60 in Part A.
- Where the member left the Scheme before 1 April 2009, for the purpose of assessing whether the member is permanently incapable, means the member’s 65th birthday.

Payable date: where the member left the Scheme between 1 April 2009 and 31 March 2015 (inclusive) or before 1 April 1998, the payable date is the date on which the member became permanently incapable, which can be earlier than the date of the application for early payment (see Part A). Otherwise, the payable date is the date of the application for early payment.

Permanently incapable: means that the member is, more likely than not, incapable until at the earliest the member's normal pension age. For more information, see section 9 of the ill health guidance.

Protected normal retirement age: several protected members have a normal retirement age of 60, i.e. employees who were transferred from the Scottish Legal Services Ombudsman to the Scottish Legal Complaints Commission, from the Scottish Administration to Learning and Teaching Scotland, from the SDS Scheme, or from the Scottish Administration to Social Care and Social Work Improvement Scotland.

Regulatory references

The following lists the regulations on which we have relied when creating the certificates:

Certificate on ill health retirement of active members

- regulations 31(9), 34, 35, 37, 67, 68 schedule 1 and schedule 5 of the Local Government Pension Scheme (Scotland) Regulations 2018
- section 229(3)(a) and (4) and paragraph 1 of schedule 28 of the Finance Act 2004
- schedule 1 of the Interpretation Act 1978

Certificate on early access of deferred benefits on ill health

overriding provisions

- section 3 of the Pensions (Increase) Act 1971
- paragraph 1 of schedule 28 of the Finance Act 2004
- schedule 1 of the Interpretation Act 1978

member left the Scheme after 31 March 2015

- regulations 31(10), 35, 36,37, 67 and 68 and schedule 1 of the Local Government Pension Scheme (Scotland) Regulations 2018

member left the Scheme after 31 March 2009 and before 1 April 2015

- regulations 67 and 68 of the Local Government Pension Scheme (Scotland) Regulations 2018
- regulations 16, 16A, 16B, 16C, 16D, 20(7), 31, 40 of the Local Government Pension Scheme (Benefits, Membership and Contributions) (Scotland) Regulations 2008

- regulations 46(4) and 52 of the Local Government Pension Scheme (Administration) (Scotland) Regulations 2008

member left the Scheme after 31 March 1998 and before 1 April 2009

- regulations 67 and 68 of the Local Government Pension Scheme (Scotland) Regulations 2018
- Regulation 3(1) of the Local Government Pension Scheme (Transitional Provisions and Savings) (Scotland) Regulations 2014
- regulations 30, 49, 92(2) and 96(9) of the Local Government Pension Scheme (Scotland) Regulations 1998

member left the Scheme before 1 April 1998

- regulations 67 and 68 of the Local Government Pension Scheme (Scotland) Regulations 2018
- Regulation 3(1) of the Local Government Pension Scheme (Transitional Provisions and Savings) (Scotland) Regulations 2014
- regulation E2(6)(a) of the Local Government Superannuation (Scotland) Regulations 1987
- regulations 49 and 96(9) of the Local Government Pension Scheme (Scotland) Regulations 1998 (by virtue of regulation 4 of the Local Government Pension Scheme (Transitional Provisions) (Scotland) Regulations 1998)

Disclaimer

The information contained in this document has been prepared by the LGPC Secretariat, a part of the LGA. It represents our views and should not be treated as a complete and authoritative statement of the law. Readers may wish, or will need, to take their own legal advice on the interpretation of any piece of legislation. No responsibility whatsoever will be assumed by either party for any direct or consequential loss, financial or otherwise, damage or inconvenience, or any other obligation or liability incurred by readers relying on information contained in this document.

Copyright

Copyright remains with the LGA. This document may be reproduced without the prior permission of the LGA provided it is not used for commercial gain, the source is acknowledged and, if regulations are reproduced, the Crown Copyright Policy Guidance issued by HMSO is adhered to.