

I confirm that the Department holds information that you have requested, and I am able to supply it to you. I have attached copies of the information that is being released to you. As some of the documents contain personal information I have redacted this in accordance with Section 40(2) of Freedom of Information Act 2000.

Section 40(2) provides an absolute exemption for personal data about third parties where a disclosure would contravene any of the data protection principles in Schedule 1 to the (Data Protection Act 1998). The first data protection principle requires that processing (including disclosure) of personal data must be fair, in accordance with the law and comply with one or more conditions in Schedule 2 to the DPA. I consider that disclosure of the identity of individuals as signatories of the attached documents (under Freedom of Information 2000) would breach the fair processing requirement of the first data protection principle as well as failing to comply with any of the Schedule 2 conditions since the persons in question would not have a legitimate expectation that their names and involvement in an event would be given to another person. Therefore I have redacted the appropriate data within the information being provided.

All local government pension scheme administering authorities were notified of the changes to late retirement enhancement rates by means of a letter that was emailed to each of them on 15 February 2012. A copy of that letter is enclosed. As you do not have internet access, I also enclose a copy of the Treasury guidance, *Basis for setting the discount rate for calculating cash equivalent transfer values payable by public service pension schemes*. This was published in October 2011. That guidance was then followed up with the Government Actuary's Department Guidance, *The Local Government Pension Scheme (England and Wales) Late Retirement*, which was published in February 2012 and is also enclosed.