

1981 No. 96

LOCAL GOVERNMENT

Local Government (Superannuation) Regulations (Northern Ireland) 1981

Made 20th March 1981

Coming into operation 1st May 1981

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The Department of the Environment in exercise of the powers conferred by Article 9 of the Superannuation (Northern Ireland) Order 1972(a) and now vested in it(b) and of every other power enabling it in that behalf and after consultation with the Association of Local Authorities of Northern Ireland, the Northern Ireland Local Government Officers' Superannuation Committee and such representatives of other persons likely to be affected by the regulations as appeared to it to be appropriate, hereby makes the following regulations:—

(a) S.I. 1972/1073 (N.I. 10)

(b) S.R. & O. (N.I.) 1973 No. 504 Art. 7(1); Northern Ireland Constitution Act 1973 (c. 36) Sch. 5 para. 8(1); S.I. 1976/424 (N.I. 6)

PART I

PRELIMINARY

Citation and commencement

1. These regulations may be cited as the Local Government (Superannuation) Regulations (Northern Ireland) 1981, and shall come into operation on 1st May 1981.

Interpretation

2.—(1) In these regulations—

“the Act of 1865” means the Union Officers Superannuation (Ireland) Act, 1865(a);

“the Act of 1869” means the Local Officers Superannuation Act (Ireland), 1869(b);

“the Act of 1875” means the County Surveyors Superannuation Act (Ireland), 1875(c);

“the Act of 1919” means the Local Government (Ireland) Act, 1919(d);

“the Act of 1937” means the Local Government Superannuation Act 1937(e) or the Local Government Superannuation (Scotland) Act, 1937(f), as the case may be;

“the Act of 1943” means the Belfast Corporation Act (Northern Ireland) 1943(g);

“the Act of 1950” means the Local Government (Superannuation) Act (Northern Ireland) 1950(h);

“the Act of 1953” means the Local Government Superannuation Act 1953(i);

“the Act of 1959” means the National Insurance Act (Northern Ireland) 1959(j);

“the former Isle of Man Act” means the National Insurance (Isle of Man) Act 1961 (an Act of Tynwald);

“the Great Britain Acts” means the National Insurance Acts 1965 to 1974(k);

“the Insurance Act” means the National Insurance Act (Northern Ireland) 1966(l);

“the Act of 1975” means the Social Security (Northern Ireland) Act 1975(m);

“the Order” means the Superannuation (Northern Ireland) Order 1972;

“the Pensions Order” means the Social Security Pensions (Northern Ireland) Order 1975(n);

“the 1950 regulations” means the Local Government (Superannuation) Regulations (Northern Ireland) 1950(o);

(a) 1865 c. 26

(b) 1869 c. 79

(c) 1875 c. 56

(d) 1919 c. 19

(e) 1937 c. 68

(f) 1937 c. 69

(g) 1943 c. i (N.I.)

(h) 1950 c. 10 (N.I.)

(i) 1953 c. 25

(j) 1959 c. 21 (N.I.)

(k) 1965 c. 51; 1966 c. 6; 1967 c. 73; 1969 c. 4; 1969 c. 44; 1971 c. 50; 1972 c. 57; 1974 c. 14

(l) 1966 c. 6 (N.I.)

(m) 1975 c. 15

(n) S.I. 1975/1503 (N.I. 5)

(o) S.R. & O. (N.I.) 1950 No. 103 (p. 423)

- “the 1962 regulations” means the Local Government (Superannuation) Regulations (Northern Ireland) 1962(a);
- “the previous regulations” means the 1962 regulations or, as the circumstances require, the 1950 regulations and shall be deemed also, in the case of an officer who immediately before 1st April 1973 was subject to the Belfast Corporation Superannuation Scheme, to include the provisions of that Scheme;
- “the Belfast Corporation Superannuation Scheme” means the superannuation scheme made by the Belfast Corporation under section 5A of the Act of 1950, on 4th August 1964 or 20th April 1951 (both as amended) as the circumstances require;
- “the former English or Scottish Local Government regulations” means the Local Government Superannuation (Benefits) Regulations 1954(b), or, as the case may be, the Local Government Superannuation (Benefits) (Scotland) Regulations 1954(c);
- “the former Health Services regulations” means any regulations for the time being in force under section 61 of the Health Services Act (Northern Ireland) 1948(d), section 67 of the Health Services Act (Northern Ireland) 1971(e), section 67 of the National Health Service Act 1946(f), or section 66 of the National Health Service (Scotland) Act 1947(g);
- “Isle of Man authority” means the Lieutenant Governor of the Isle of Man in respect of the Isle of Man Civil Service, a Board within the meaning of the Superannuation (Officers of Boards) Acts 1934 to 1974 (being Acts of Tynwald), a local authority administering a superannuation scheme under section 13 of the Local Government Amendment Act 1929 (an Act of Tynwald), the Isle of Man Civil Service Commission administering a scheme under section 54 of the National Health Service (Isle of Man) Act 1948 (an Act of Tynwald) and any other Board, local authority or body in the Isle of Man any of whose employees are entitled to participate in a superannuation scheme administered under the provisions of an Act of Tynwald or resolution of Tynwald;
- “actuary” means a fellow of the Institute of Actuaries or of the Faculty of Actuaries in Scotland;
- “added years” means any additional years reckonable by virtue of regulation 43 or 49 and includes any additional years which, having been granted thereunder or under any similar provision contained in any other enactment or scheme, have subsequently become reckonable under or by virtue of any enactment by an officer in relation to any such non-local government employment as is mentioned in regulation 69;
- “additional contributory payment” means a payment made for the purposes of regulation 38;
- “approved non-local government employment” means employment in which a person participates in an approved non-local government scheme, and “non-local government employer” and “non-local government employment” shall be construed accordingly;
- “approved non-local government scheme” means a non-local government scheme —

(a) S.R. & O. (N.I.) 1962 No. 210

(b) S.I. 1954/1048 (II, p. 1595)

(c) S.I. 1954/1059 (II, p. 1632)

(d) 1948 c. 3 (N.I.)

(e) 1971 c. 1 (N.I.)

(f) 1946 c. 81

(g) 1947 c. 27

- (a) the fund of which is wholly approved under section 208 of the Income and Corporation Taxes Act 1970(a); or
 - (b) which is approved under section 222 of that Act or under Chapter II of Part II of the Finance Act 1970(b); or
 - (c) which is approved by the Commissioners of Inland Revenue for the purposes of these regulations;
- “area board” means an Education and Library Board established under Article 3 of the Education and Libraries (Northern Ireland) Order 1972(c) or a Health and Social Services Board established under Article 16 of the Health and Personal Social Services (Northern Ireland) Order 1972(d);
- “associated body” means a body any of whose employees are admitted under regulation 13 to participate in the benefits of the fund;
- “average remuneration” has the meaning assigned to it by regulation 41;
- “Belfast Corporation” means the council of the former county borough of Belfast;
- “child” means a person who—
- (a) is under the age of 16 years; or
 - (b) having attained the age of 16 years, is receiving full-time education or undergoing full-time training for a trade, profession or calling, which training is for a period of not less than 2 years, and up till then there has been no time since he attained that age when he was not receiving such education or undergoing such training; or
 - (c) having attained the age of 16 years, is an incapacitated person by reason of ill-health or infirmity of mind or body which arose either before he attained that age or while receiving such education or undergoing such training as mentioned in paragraph (b);
- and includes a person in respect of whom, as respects any period during which that person is not receiving full-time education or full-time training as mentioned in that paragraph, the Committee are satisfied that that person’s full-time education or full-time training, as the case may be, ought not to be regarded as completed and in their discretion, determine either—
- (i) that the period shall be disregarded for the purposes of paragraph (b); or
 - (ii) that that period shall be so disregarded and shall also be treated as part of the period during which that person is receiving such full-time education or full-time training as aforesaid;
- “child’s pension” means a child’s pension payable under regulation 25;
- “child’s limited pension” means a limited pension payable under regulation 27;
- “the Committee” means the Northern Ireland Local Government Officers’ Superannuation Committee established under section 1 of the Act of 1950;
- “compensating authority” means the authority responsible for payment of benefits under Article 3 of the Superannuation (Northern Ireland) Order 1973(e);
- “contracted-out employment” shall be construed in accordance with Article 32 of the Pensions Order;

(a) 1970 c. 10

(b) 1970 c. 24

(c) S.I. 1972/1263 (N.I. 12)

(d) S.I. 1972/1265 (N.I. 14)

(e) S.I. 1973/962 (N.I. 13)

“contributing service” means service which is reckonable as contributing service in accordance with regulations 39 and 46 and includes any added years or additional periods reckonable in accordance with regulations 43, 44, 45 and 49;

“contributions equivalent premium” has the meaning assigned to it by Article 44(1) of the Pensions Order;

“contributory employee” has the same meaning as in the Act of 1937;

“death gratuity” means a death gratuity payable under regulation 23;

“the Department” means the Department of the Environment;

“eligible child” means—

(a) where a person has become entitled to a pension, whether or not he has become entitled to receive payments in respect of that pension, a child wholly or mainly dependent on that person both before he becomes entitled to that pension and at the time of his death and who is—

(i) a legitimate child of a marriage of that person which took place before the date on which that person became entitled to the pension, born before the expiration of one year after the date on which that person became entitled to that pension;

(ii) an adopted child of that person, adopted before that person became entitled to the pension; or

(iii) a step-child or illegitimate child of that person, an adopted child of the wife of a marriage of that person which took place before that person became entitled to the pension or a child accepted by that person as a member of the family;

(b) where a person dies in an employment in which he is an officer, a child wholly or mainly dependent on that person at the time of his death who is—

(i) a legitimate child of that person, born before the expiration of one year after the date of the death of that person;

(ii) an adopted child of that person; or

(iii) a step-child or illegitimate child of that person, an adopted child of the wife of a marriage of that person or a child accepted by that person as a member of the family;

“employee” means an employee whether permanent or temporary, other than a person appointed to a post in a temporary capacity for a period of not more than 3 months or whose employment is of a casual nature;

“employing authority” means a local authority or an associated body and, in relation to an officer, means the body in whose employment the officer is;

“equivalent pension benefits” has the meaning assigned to it by sections 55(1)(a) and 56(1) of the Insurance Act;

“excepted officer” means a person who at the date when he ceases to be employed or ceases to be an officer without ceasing to be employed is entitled to reckon as service for the purposes of these regulations any period prior to the date of coming into operation of the 1962 regulations or the Belfast Corporation Superannuation Scheme, being a period during which he was an officer or a person subject to the Belfast Corporation Superannuation Scheme, and who has remained since the date of coming into operation of the 1962 regulations without a break of 12 months or more at any one time an officer or a person subject to the Belfast Corporation Superannuation Scheme:

Provided that for the purposes of this definition no account shall be taken of any service which becomes reckonable by the making of additional contributory payments;

“existing officer” means a person who was employed by a local authority immediately before 1st April 1950 in one or more than one office pensionable under—

- (i) any of the enactments set out in the first column of the second schedule to the Act of 1950; or
- (ii) any such enactment as extended or applied by any of the enactments set out in the second column of the said schedule; or
- (iii) any local Act which made provision for the superannuation of any officers of a local authority otherwise than by means of a scheme involving the payment of contributions by those officers,

and includes also any officer of the Northern Ireland Fire Authority constituted under the Fire Services (Amendment) Act (Northern Ireland) 1950(a), who before being appointed such an officer was an officer of a fire authority constituted under the Fire Services Act (Northern Ireland) 1947(b);

“guaranteed minimum” shall be construed in accordance with Article 37 of the Pensions Order;

“guaranteed minimum pension” has the meaning assigned to that term by Article 28 of the Pensions Order;

“health service employee” means a person who has been duly admitted to participate in the benefits of the former Health Services regulations;

“injury allowance” means an injury allowance payable under regulation 21;

“judicially separated” means judicially separated in circumstances in which the husband is not required by the order of any competent court to contribute to the support of his wife, and any such reference and any similar reference to judicial separation includes a reference to separation by an order made under the Summary Jurisdiction (Separation and Maintenance) Act (Northern Ireland) 1945(c); having by virtue of section 3 of that Act the effect of a decree of judicial separation;

“local Act” includes a provisional order confirmed by Parliament;

“local Act authority” and “local Act scheme” have the same meanings respectively as in the Act of 1937;

“local Act contributor” has the same meaning as in the Act of 1937 and includes a person who, although not in the employment of a local Act authority, was entitled to participate in the benefits of a superannuation fund maintained under a local Act scheme;

“local authority” has the meaning assigned to it by Article 2 of the Order and shall include the Northern Ireland Housing Executive;

“modification provision” means any provision of a pension scheme which secures the reduction of pensions under that scheme in connection with the operation of the Insurance Act, the Great Britain Acts or the former Isle of Man Act;

“national service” in relation to any person, means service which is relevant service within the meaning of the Reserve and Auxiliary Forces (Protection of Civil Interests) Act 1951(d), and includes any period immediately following

(a) 1950 c. 4 (N.I.)

(b) 1947 c. 10 (N.I.)

(c) 1945 c. 14 (N.I.)

(d) 1951 c. 65

the termination thereof during which the person, with the consent of the authority or body by whom he was employed before undertaking such service, continues in similar service;

“non-contributing service” means any service prior to 1st April 1972 which under the previous regulations was not reckonable as contributing service and which was not reckonable solely for the purpose of determining whether any benefit was payable under those regulations;

“non-local government scheme” means a superannuation scheme or other arrangements for superannuation, other than—

(a) the superannuation scheme provided in regulations made under the Act of 1950; or

(b) the superannuation scheme provided in regulations for the time being in force under Article 9 of the Order;

“non-participating employment” has the meaning assigned to it by section 55 of the Insurance Act or the corresponding provision of the Great Britain Acts or the former Isle of Man Act;

“officer”, subject as provided in paragraph (3), has the meaning assigned to it by regulation 11(1);

“participating employment”, in relation to any period which is reckonable as service for the purposes of these regulations, means any employment in which a person was required to pay graduated contributions, or would have been required to pay such contributions if the amount paid in any income tax week on account of his remuneration, or which would have been paid but for any suspension of remuneration due to leave of absence, exceeded the amount first mentioned in section 4(1) of the Insurance Act, or the corresponding provision of the Great Britain Acts or the former Isle of Man Act, as the case may be;

“part-time officer” means an officer other than a whole-time officer;

“payment in lieu of contributions” means a payment in lieu of contributions under the Act of 1959, the Insurance Act, the Great Britain Acts or the former Isle of Man Act;

“pension” means an annual pension payable under regulation 18, other than a pension payable under paragraph (2) of that regulation;

“pensionable employee”, in relation to an Isle of Man authority, includes an employee of any other authority or of any undertakers exercising any of their powers under any Act of Tynwald or any order having the force of an Act who has been duly admitted to participate in the benefits of the superannuation scheme administered by the Isle of Man authority as though he were their employee;

“public body” has the same meaning as in section 148 of the Local Government Act (Northern Ireland) 1972(a);

“remuneration” means all salary, wages, fees and other payments paid or made to an officer as such for his own use, and includes the money value of any apartments, rations or other allowances in kind appertaining to his employment, but does not include—

(a) payments for work of a casual or non-recurring nature;

(b) payments for overtime;

(c) any allowance paid to him to cover the cost of providing office or laboratory accommodation or clerical or other assistance;

- (d) any travelling or subsistence allowance or other moneys to be spent, or to cover expenses incurred by him, for the purposes of his employment;
- (e) any payment made to him on his ceasing to hold his employment in consideration of loss of holidays; or
- (f) any payment accepted by him in lieu of notice to terminate his contract of employment:

Provided that where the officer belongs to a class or description of officer in relation to which an agreement entered into by an employing authority under regulation 42 is in force, then in respect of the period during which that agreement remains in force and the officer remains an officer of that employing authority of that class or description, the amount determined in relation to him in accordance with the method specified in the agreement as the amount representing the whole of his remuneration or, as the case may be, such part of his remuneration as is specified in the agreement, shall be deemed for the purposes of these regulations to be his remuneration or, as the case may be, such part of his remuneration as is so specified;

“retiring allowance” means a retiring allowance payable under regulation 18;

“the scheme” means the provisions of these regulations for the time being in force;

“scheme managers” means—

- (a) in the case of a statutory scheme, the Department concerned or police or fire authority administering the scheme; and
- (b) in any other case, the person responsible for the management of a non-local government scheme;

“service”, in relation to an officer, means continuous employment under an employing authority as an officer, after attaining the age of 18 years, and any other employment or any war service or national service which by or in pursuance of these regulations is reckonable as service in relation to his employment as such an officer, but subject to the exclusion of such employment or periods of employment as are specified in paragraph (6);

“short-service gratuity” means a short service gratuity payable under regulation 12 of the 1962 regulations (as originally enacted) or under the corresponding provision of the Belfast Corporation Superannuation Scheme;

“state pensionable age” means the age of 65, in the case of a man, and 60, in the case of a woman;

“statutory scheme” means a scheme established under Article 3 of the Order or other arrangements for superannuation maintained in pursuance of regulations made, or having effect as if made, under Articles 11 and 12 of the Order or section 25 of the Police Act (Northern Ireland) 1970(a) or a Fireman’s Pension Scheme made under section 17 of the Fire Services Act (Northern Ireland) 1969(b);

“superannuation benefits” means annual superannuation allowances, gratuities and periodical payments payable on retirement, death or incapacity, and similar benefits;

“the superannuation fund” means the superannuation fund established under the 1950 regulations;

“teaching service” means reckonable service under regulations made under Article 11 of the Order;

(a) 1970 c. 9 (N.I.)

(b) 1969 c. 13 (N.I.)

“war service”, in relation to any person, means war service within the meaning of the Local Government Staffs (War Service) Act (Northern Ireland) 1939(a), or service in any of the naval, military or air forces of the Crown, or employment for war purposes, within the meaning of the Superannuation Schemes (War Service) Act (Northern Ireland) 1941(b);

“whole-time officer” means an officer whose contractual minimum hours of employment regularly or usually amount to 30 hours or more in each week;

“widow’s pension” means a widow’s pension payable under regulation 24;

“widow’s limited pension” means a limited pension payable under regulation 26; and

“widower’s pension” means a widower’s pension payable under regulation 28.

(2) In these regulations—

(a) references to any Act of the Parliament of the United Kingdom or to any provision contained in an order, regulation, rule, scheme or other instrument having effect by virtue of such an Act shall be construed as references to that enactment as amended, extended, applied or re-enacted by any other enactment and accordingly (without prejudice to the generality of the preceding provisions of this paragraph) any references to the Act of 1937 shall, unless the context otherwise requires, be construed as including a reference to the Act of 1953;

(b) any reference to non-contributing service under a local Act scheme shall be construed as a reference to non-contributing service as defined in the relevant local Act scheme; and

(c) any reference to a person’s becoming an officer of an employing authority within 12 months after leaving employment subject to the Act of 1937 or a local Act scheme or within 12 months after ceasing to be a contributory employee or local Act contributor and any reference to the like effect shall be construed in relation to a person to whom section 6 of the Superannuation (Miscellaneous Provisions) Act, 1948(c), became applicable as a reference to his becoming an officer within 5 years, or such longer period as the appropriate Minister or the Secretary of State for Scotland, as the case may be, may in any particular case have allowed, after so leaving such employment or ceasing to be such an employee or contributor as aforesaid.

(3) In these regulations—

(a) references to officers or to officers of an employing authority shall be construed as including references to persons who are deemed for the purposes of these regulations to be in the employment of an employing authority and any other provisions relating to employment by or under an employing authority shall be construed accordingly; and

(b) references to a person’s having become or having been an officer shall, if that person became an officer by virtue of the 1950 regulations or the 1962 regulations or, as the case may be, the Belfast Corporation Superannuation Scheme, be construed as references to that person’s having become or having been an officer by virtue of and within the meaning of the 1950 regulations or the 1962 regulations or, as the case may be, the Belfast Corporation Superannuation Scheme.

(4) For the purposes of exercising any rights which are dependent on, and limited in time by reference to, a person’s having become an officer, a person shall not be deemed to have become an officer on the date of coming into operation of these regulations if, immediately before that date, he was an officer within the meaning of

(a) 1939 c. 27 (N.I.)

(b) 1941 c. 6 (N.I.)

(c) 1948 c. 33

the 1962 regulations and, without any break in employment, is an officer within the meaning of these regulations.

(5) Where a person holds under an employing authority 2 or more separate employments of such a nature that he can cease to hold one without ceasing to hold the other or others, the provisions of these regulations shall apply as respects him in relation to each of the separate employments as if the other or others were an employment or employments held by him under another authority.

(6) In these regulations references to service do not include—

- (a) any period of employment as an officer mentioned in regulation 14(2) or in that regulation as modified by regulations 47 or 50 in its application to certain classes of officer; or
- (b) in the case of an officer who has entered the employment in which he is an officer—
 - (i) after becoming entitled to receive payment of or payments in respect of any superannuation benefit under these regulations or otherwise, other than a superannuation benefit under the Act of 1975; or
 - (ii) after becoming entitled to a benefit under regulation 18(1)(c), if he gives notice under regulation 19(1)(e); or
 - (iii) after an interval not exceeding one month and one day after ceasing on or after 6th April 1975 and before 9th February 1979 to hold an employment in which he was an officer and in respect of his so ceasing a return of contributions has been made under these regulations and he has become an officer in that employment within the said period of one month and one day;

any employment or period of employment in respect of which account has been taken for the purpose of determining whether he was entitled to that benefit or has been, or will be, taken for the purpose of calculating the amount of that benefit or in respect of which the return of contributions was made; or

- (c) in the case of an officer who has entered the employment in which he is an officer after becoming entitled to a benefit under regulation 18(1)(c) on ceasing to hold an employment in which he was an officer and in respect of his so ceasing a return of the whole or a part of the aggregate amount of his contributions has been made, any employment or period of employment in respect of which the return of contributions was made; or
- (d) in the case of an officer who before entering the employment in which he is an officer was previously an officer of an employing authority and by reason of his ceasing to be an officer of that authority a transfer value was paid by the Committee, any employment or period of employment in respect of which that transfer value was paid:

Provided that in the case of an officer who entered the employment in which he is an officer in the circumstances mentioned in sub-paragraph (b)(iii), the employment or period of employment in respect of which the return of contributions was made shall be reckonable as service for the purpose of determining whether any benefit is payable to or in respect of the officer under these regulations.

(7) In these regulations references to an officer's contributions (except references in regulations 14, 39, 43, 46 and 53) shall be construed as including references to—

- (a) any sums contributed by him under regulation 14 or the corresponding provisions of the previous regulations;
- (b) any sums paid by him by way of additional contributory payments or which are deemed to be additional contributory payments;
- (c) any payments made by him in respect of added years or an additional period;

- (d) any sums contributed, or treated as having been contributed, by him under any superannuation scheme during employment which is reckonable as service under the provisions of regulation 70;
- (e) any sums paid by him under a scheme made under section 28(3) of the Widows', Orphans' and Old Age Contributory Pensions Act 1936(a), or the corresponding provisions of any Act repealed by that Act; and
- (f) any amount paid by him under regulation 15,

but only in so far as any such contribution, payment sum or amount—

- (i) has not been returned to the officer or, if it has been returned, has subsequently been repaid by him;
- (ii) is attributable to service which might have been reckonable under regulation 40 in relation to the employment he has ceased to hold; and
- (iii) is not attributable to any earlier period of service in respect of which a benefit under these regulations, other than a return of contributions, has been paid.

PART II

ADMINISTRATION AND MANAGEMENT

Constitution and powers of the Committee

3.—(1) For the purposes of these regulations the Committee shall be constituted in accordance with schedule 1.

(2) The Committee, which shall be a body corporate with perpetual succession and a common seal, and with capacity to acquire and hold land, shall perform such functions as may be assigned to them by these regulations.

(3) The seal of the Committee shall be authenticated by the signatures of two of the members and of the secretary or some other person authorised by the Committee to act in that behalf.

(4) Every document purporting to be an instrument issued by the Committee and to be sealed with the seal of the Committee authenticated in the manner provided by paragraph (3), or to be signed by the secretary or any person authorised to act in that behalf, shall be received in evidence and, unless the contrary is proved, shall be deemed to be such instrument without further proof.

(5) Subject to the provisions of these regulations, the Committee shall have power to regulate their own procedure.

(6) The Committee may with the approval of the Department appoint persons to hold any of the following offices—

- (a) Secretary to the Committee;
- (b) Deputy Secretary to the Committee;
- (c) Such other offices under the Committee as the Department may designate in writing.

(7) In addition to the appointments mentioned in paragraph (6), the Committee may appoint such other officers as may be required for the performance of the functions of the Committee.

(8) Section 18(2) of the Interpretation Act (Northern Ireland) 1954(b) shall apply to any appointment made by virtue of paragraph (6) or (7) as if each of these paragraphs were an enactment referred to in the said section 18(2) but a person shall

(a) 1936 c. 33

(b) 1954 c. 33 (N.I.)

not be removed from any office mentioned in paragraph (6) without the written concurrence of the Department.

Expenses and allowances payable by the Committee

4.—(1) The expenses of the Committee, including payments in respect of reasonable out-of-pocket expenses incurred by the members in connection with the discharge of their duties as such, shall be defrayed out of the superannuation fund (hereafter in these regulations referred to as “the fund”).

(2) The Committee may, in addition to any payments made under paragraph (1), pay to the Chairman of the Committee such allowance as they consider to be reasonable to meet the expenses of his office.

(3) The Committee may in addition to any payments made under paragraph (1) or (2), pay to a member of the Committee a financial loss allowance in connection with service as a member of the Committee, but such allowance shall not exceed the amount of financial loss allowance as the Department may from time to time determine under section 36 of the Local Government Act (Northern Ireland) 1972(a).

(4) A member of the Committee entitled to a financial loss allowance under this regulation shall make a claim for such allowance in such form as the Committee may direct to the Secretary of the Committee and shall make a declaration that—

- (a) he has not or will not make any claim for allowances from any other body in respect of the approved duty to which the claim refers;
- (b) the amounts claimed are strictly in accordance with the provisions of this regulation; and
- (c) he has necessarily incurred or suffered the financial loss claimed for the purpose of enabling him to perform an approved duty.

(5) A claim for a financial loss allowance shall be submitted to the Committee within 4 months, or such longer period as the Committee may in exceptional circumstances allow, from the date of the approved duty in respect of which the allowance is claimed.

(6) In this regulation—

“approved duty” means attendance at a meeting of the Committee or of any sub-committee thereof or the doing of anything approved by the Committee for the purpose of, or in connection with, the discharge of the functions of the Committee; and

“financial loss allowance” means a payment in respect of any loss of earnings necessarily suffered or any additional expenses (other than expenses on account of travelling or subsistence) necessarily suffered or incurred by a member for the purpose of enabling him to perform any approved duty.

Management of the fund

5.—(1) The fund shall be managed and maintained by the Committee.

(2) There shall be carried and credited in each year to the fund—

- (a) the amounts contributed during the year by officers entitled to participate in the benefits of the fund;
- (b) the contributions payable into the fund by employing authorities;
- (c) all dividends and interest arising during the year out of the investment or use of the fund or any part thereof, and any capital moneys resulting from the realisation of investments, or from the repayment of moneys used temporarily for other authorised purposes;

- (d) the amount of any transfer values, payments in respect of added years or additional contributory payments received by the Committee under these regulations; and
 - (e) any other sums which the Committee may become liable to carry to the fund under these regulations.
- (3)(a) If any moneys forming part of the fund are not for the time being required to meet payments to be made out of the fund, the Committee shall invest the moneys in securities in which the Local Authorities' Mutual Investment Trust is authorised to invest and may invest not more than three-fourths of the total value of all the investments made under this paragraph in such wider-range investments as the Local Authorities' Mutual Investment Trust is authorised to invest.
- (b) For the purposes of this paragraph the expression "value" shall mean the value of an investment at the time at which it is made.

Procedure as to accounts and audit

- 6.(a) The Committee shall keep accounts of all income and expenditure of the fund.
- (b) The Secretary of the Committee shall make up the accounts of the income and expenditure of the Committee to the end of each financial year and shall forward three copies of a statement of such accounts duly signed and dated by him to the Department not later than 30th June after the expiration of the financial year to which the accounts relate.
- (c) The accounts kept by the Committee shall be audited annually by a local government auditor who shall report on the accounts audited and shall send his report, together with two audited copies of the statement of such accounts duly signed by him, to the Department within 14 days after completion of the audit.
- (d) The Department on receipt of the auditor's report and the audited copies of the statement of accounts shall send a copy of such report and statement of accounts to the Secretary of the Committee who shall—
- (i) lay such copy of the report and statement of accounts before the next meeting of the Committee; and
 - (ii) forward a copy of such report and statement of accounts as aforesaid to each employing authority.
- (e) The local government auditor may require—
- (i) the production before him of all books and documents of the Committee which he thinks necessary for the purpose of the audit;
 - (ii) any person holding or accountable for any such book or document to appear before him at the audit or any adjournment thereof; and
 - (iii) any such person to make and sign a declaration as to the correctness of the book or document.

Annual report

7. The Committee shall annually at such time as the Department may direct make to it a report of their proceedings during the preceding year, and the Department shall lay a copy of such report before the Assembly.

Periodical valuation of the fund

8.—(1) The Committee shall, unless the Department shall otherwise direct, obtain from an actuary, within the period specified in paragraph (2), an actuarial valuation—

(a) as at 31st March 1979; and

(b) as at 31st March in each fifth year thereafter;
of the assets and liabilities of the fund and a report thereon.

(2) The period referred to in paragraph (1) shall be the period of 21 months after the date as at which the fund is, in accordance with the provisions of that paragraph, to be valued by an actuary or such extended period as the Department may allow.

(3) The Committee shall, within 9 months after the date referred to in paragraph (2) or within such extended period as the Department may allow, furnish the actuary who is to consider the condition of the fund with such information as he may require.

(4) Forthwith upon receipt of any valuation or report under this regulation, the Committee shall—

(a) send a copy thereof to the Department and copies thereof to all employing authorities interested in the fund; and

(b) furnish to the Department a copy of the revenue account of the fund furnished to the actuary for the purposes of that valuation and report; and

(c) unless that report contains a summary of the assets of the fund as at the date when that valuation was made, send to the Department such a summary.

(5) In addition to the periodical valuation and report required by paragraph (1) the Committee may at any other time obtain a valuation and report on the assets and liabilities of the fund and if such a valuation and report are obtained the provisions of paragraph (4) shall apply to such valuation and report.

Actuary's certificates

9.—(1) The Committee shall as soon as is reasonably practicable after they obtain under regulation 8 an actuarial valuation of, and a report on, the assets and liabilities of the fund, obtain from the actuary who made that valuation a certificate specifying—

(a) in respect of all employing authorities the rate per cent which in his opinion, the amount of the employer's contribution payable in each year of the period specified in paragraph (2) should bear to the total remuneration on which contributions will during that year be payable to the fund under regulation 14 by the officers of each such employing authority, so that such rate shall at all times be as nearly constant as may be and so that the fund shall be solvent, having regard to the then existing and prospective liabilities of the fund arising from circumstances common to all employing authorities; and

(b) in respect of any such employing authority as may be named in the certificate, the amount (expressed as a rate per cent or in money terms) by which in his opinion the amount of the employer's contribution should in any such year of the period mentioned in sub-paragraph (a) as is specified in the certificate be increased to take account of the then existing and prospective liabilities of the fund arising from circumstances peculiar to that employing authority or be reduced to take account of the then existing and prospective benefits accruing to the fund arising from such circumstances.

(2) The period referred to in paragraph (1) is the period of 5 years beginning—

(i) where the actuarial valuation there mentioned was made as at 31st March 1979, on 31st March 1981;

(ii) where the actuarial valuation was made as at a date subsequent to 31st March 1979, on 31st March second following the date as at which that valuation was made.

(3) Forthwith upon receipt of any certificate under this regulation the Committee shall send a copy thereof to the Department and copies thereof to all employing authorities.

Agency arrangements

10. The Committee may make arrangements with any district council, area board or public body for the exercise of any superannuation function by the Committee on behalf of the district council, area board or public body on such terms as may be provided for by the arrangements.

PART III

APPLICATION, CONTRIBUTIONS AND BENEFITS

Application

11.—(1) These regulations shall apply to the following employees of an employing authority (other than such employees as are referred to in paragraph (2)) who have attained the age of 18 years—

- (a) every whole-time officer whose duties are wholly or mainly administrative, professional, technical or clerical;
- (b) every whole-time officer whose employment is by way of manual labour and who at any time since attaining the age of 18 years has been in the employment of that or any other employing authority, as such whole-time officer or as such a part-time officer as is mentioned in sub-paragraph (e), for a continuous period of one year or for an aggregate period of one year without having had before the expiration of that aggregate period a break in such employment of more than one month at any one time or having received a return of contributions in respect of it;
- (c) every whole-time officer whose employment is by way of manual labour and who satisfies the requirements of schedule 2;
- (d) every part-time officer whose duties are wholly or mainly administrative, professional, technical or clerical, and who devotes the rest of his time to employment under any employing authority; and
- (e) every part-time officer whose employment is by way of manual labour who devotes the rest of his time to employment under any employing authority and who at any time since attaining the age of 18 years has been in the employment of that or any other employing authority, as such part-time officer or as such a whole-time officer as is mentioned in sub-paragraph (b) for a continuous period of one year or for an aggregate period of one year without having had before the expiration of that aggregate period a break in such employment of more than one month at any one time or having received a return of contributions in respect of it;

and the term "officer" shall be construed accordingly:

Provided that—

- (i) for the purposes of sub-paragraphs (b) and (e), account shall be taken as if it were employment under an employing authority of any national service undertaken by a person immediately after ceasing to hold any such employment under an employing authority as is mentioned in sub-paragraph (b) or (e); and
 - (ii) in relation to an officer employed by an associated body sub-paragraphs (b) and (e) shall have effect as if after the words "since attaining the age of 18 years" there were inserted the words "or since the date on which his employing authority became an associated body, whichever was the later".
- (2) The provisions of paragraph (1) shall not apply to—
- (a) an existing officer, unless he exercised the option conferred by regulation 23 of the 1950 regulations or the corresponding provision of the Belfast Corporation Superannuation Scheme;

- (b) any fire officer or fireman such as is referred to in the Fire Services Acts (Northern Ireland), 1947 to 1950(a);
- (c) any officer in the employment of the Fire Authority of Northern Ireland who was employed by the Northern Ireland Fire Authority immediately before 1st May 1954, and who did not exercise the option available to him under the relevant proviso to regulation 3(1) of the 1950 regulations to avail himself of the benefits of those regulations;
- (d) any professional or technical officer who in the opinion of the employing authority, should, by reason of the temporary nature of his employment with the authority, be entitled to elect that the regulations shall not apply to him, and who has given notice in writing to the Committee within 3 months after entering the employment of the employing authority that he does not wish to avail himself of the benefits provided by these regulations;
- (e) any such officer as is mentioned in paragraph (1)(b) or (e) who was not a contributory employee immediately before 1st November 1973 and who gave notice in writing to the Committee within the 3 months preceding that date that he did not wish to avail himself of the benefits provided by the 1962 regulations; and
- (f) any officer in either of the categories mentioned in sub-paragraphs (d) and (e) who gave notice in accordance with the relevant proviso to regulation 3(1) of the 1950 regulations or, as the case may be, the corresponding provision of the Belfast Corporation Superannuation Scheme that he did not wish to avail himself of the benefits of those regulations or that Scheme.

(3) An employing authority may resolve that the application of paragraph (1) to any person entering their employment shall be conditional upon his passing a medical examination.

Participation in superannuation benefits

12. Every officer shall be entitled to participate in the superannuation benefits provided by these regulations, subject to and in accordance with the terms and conditions thereof.

Admission of other persons to participation in superannuation benefits

13.—(1) If application for the purpose is made to the Committee by a body specified in paragraph (4), the Committee may, if they think fit, by agreement on such terms and conditions as, subject to paragraph (2), they think proper, admit any employee of the body, other than an employee who is under the age of 18 years (or, in the case of an employee whose employment is by way of manual labour, who has not since attaining the age of 18 years been in the employment of that body for a continuous period of one year) or who has attained the age of 65 years, to participate in the benefits provided by these regulations and in that event the regulations shall have effect as if the body were a local authority and the employee were an officer of that authority and the body shall have all such powers as may be necessary for the purpose of giving effect to the aforesaid terms and conditions.

(2) The terms and conditions of any agreement made under this regulation—

- (a) shall include provision that any question which may arise between the Committee and the body concerned relating to the construction of the agreement or to the rights and obligations thereunder of either party shall be determined by the Department and such determination shall be final; and
- (b) shall not include provision (other than provision that any previous period of employment by the body concerned of an employee admitted under the agreement shall be reckonable as service to such extent as may be agreed

between the Committee and the body and subject to the condition that such agreed period shall only be reckonable as contributing service if payment is made to the Committee by the employee of an amount not less than the equivalent of the total amount which would have been payable under the provisions of these regulations by both the employee and the body in respect of such part of such agreed period of employment as could be reckonable as contributing service under the provisions of these regulations if the employee had been admitted to participate in the benefits provided by the regulations as from the beginning of such agreed period of employment) conferring on any employee admitted under the agreement any greater or lesser rights under these regulations or subjecting him to any greater or lesser liabilities thereunder that those which he would have enjoyed or to which he would have been subject respectively had he become an officer of a local authority.

(3) The Committee shall forthwith upon the making of an agreement under this regulation notify the Department that the agreement has been made and furnish it with the name of the body concerned and with the date on which the agreement takes effect.

(4) The bodies referred to in paragraph (1) are—

- (a) a body representative of local authorities or of local authorities and officers of local authorities or a body representative of officers of local authorities formed for the purpose of consultation as to the common interest of those authorities and the discussion of matters relating to local government;
- (b) statutory undertakers;
- (c) non-statutory undertakers;
- (d) a body which provides a public service in Northern Ireland otherwise than for the purposes of gain or to whose funds any district council contribute or to whom any monies are payable from monies appropriated by Measure; and
- (e) the managers of a voluntary school within the meaning of article 2(2) of the Education and Libraries (Northern Ireland) Order 1972(a).

(5) In this regulation—

“statutory undertakers” means a body authorised by any statutory provision to carry on—

- (a) any railway, light railway, tramway, road transport, water transport, canal, inland navigation, dock, harbour, pier, lighthouse or airport undertaking; or
- (b) any undertaking for the supply of electricity, gas or hydraulic power; or
- (c) any undertaking for the promotion of industrial development or the promotion of the development of tourist traffic;

“non-statutory undertakers” means a body who, though not authorised by any statutory provision to do so, are primarily engaged in carrying on—

- (a) any railway, light railway, tramway, road transport, water transport, canal, inland navigation, dock, harbour, pier, lighthouse or airport undertaking; or
- (b) any undertaking for the supply of electricity, gas or hydraulic power; or
- (c) any undertaking for the promotion of industrial development or the promotion of the development of tourist traffic.

Contributions

14.—(1) For the purpose of defraying the cost of the superannuation benefits provided by these regulations, there shall, subject to the provisions of these regulations, be paid in respect of every officer, not being an officer specified in paragraph (2), in relation to his employment by an employing authority, the following contributions, namely—

- (a) in the case of an officer whose employment is by way of manual labour, an amount to be paid by the officer equal to 5 per cent of his remuneration for the time being; or
- (b) in the case of an officer (not being such an officer as is mentioned in sub-paragraph (a)) an amount to be paid by the officer equal to 6 per cent of his remuneration for the time being; and
- (c) an amount to be paid by the employing authority equal to the rate per cent specified in relation to the employer's contribution payable in each year of any period specified in regulation 9(2), in the certificate obtained by the Committee under paragraph (1) of that regulation, increased or, as the case may be, reduced by any such amount as is, in respect of the employing authority, specified in that certificate as the amount by which the employer's contribution should in that year be increased, or, as the case may be, reduced.

(2) The reference in paragraph (1), in the definition of "service" in regulation 2(6) and in regulation 41 to an officer mentioned in this paragraph is a reference to an officer who—

- (a) has attained the age of 70 years; or
- (b) has completed 45 years' contributing service or 45 years' contributing and non-contributing service, counting the non-contributing service at half its length and has also attained an age of not less than 65 years; or
- (c) has or had attained on the date when he first becomes or became an officer whether by virtue of these regulations or the previous regulations the age of 65 years:

Provided that sub-paragraph (c) shall not apply in the case of a person who apart from this sub-paragraph might become entitled to a pension under these regulations.

(3) An officer who receives any part of his remuneration otherwise than from the employing authority shall render to that authority within one month after the first day of each financial half-year a written statement of his receipts in respect of that part of his remuneration during the preceding financial half-year, together with a statutory declaration verifying the correctness of the statement.

(4) Where an officer, owing to transfer to other employment under the same employing authority or an alteration in the remuneration of his employment, has suffered a reduction in his remuneration, he shall make contributions under this regulation as if his remuneration had not been reduced, unless he gives notice in writing to the employing authority, within one month after the reduction, or such longer period as the Committee may in any particular case allow, that he does not wish this provision to apply to him.

(5) An officer of an employing authority who is on leave of absence from duty, otherwise than by reason of illness or injury, with reduced remuneration or without remuneration, shall—

- (a) for a period of 30 days beginning with the date on which he went on leave of absence; and
- (b) if he gives notice in writing for the purpose to that employing authority not later than 30 days after the day before the date on which he went on leave of absence, for the period beginning with the day after the expiration of the period specified in sub-paragraph (a) and ending with the expiration of 36 months from the day before the date on which he went on leave of absence,

make contributions on such remuneration as he would have received during that period in his employment under that employing authority but for that leave of absence from duty.

(6) The employing authority may deduct from the remuneration payable to an officer the contributions payable by him under this regulation and any amount payable by him to the fund under regulation 15(3) or (4) and, if and so far as deductions are not made from the remuneration of an officer, the Committee may recover any such contributions or amount as a simple contract debt in any court of competent jurisdiction or may deduct any sum remaining due on account thereof from any payment by way of benefit under these regulations.

(7) The employing authority's contributions, and the officer's contributions after they have been obtained from him by the employing authority, shall be paid by the authority to the Committee at such intervals as the Committee may determine.

(8) If any sum due under the provisions of paragraph (7) remains unpaid beyond a period of 10 days after the date on which it becomes due, the sum shall bear interest at the rate of 9% per annum as from the expiration of that period.

(9) Notwithstanding any other provisions of these regulations, a person who after leaving employment under an employing authority became engaged in national service shall, as a condition of becoming entitled to reckon any of that service for the purposes of these regulations, make the like contributions under this regulation (if any) as he would have been liable to make if, during the period of his national service, he had continued to follow that employment and to have been entitled to the remuneration thereof and if he has made or makes such contributions the employing authority by whom he was formerly employed shall make the like contributions in respect of him as they would have been liable to make if he had so continued to follow his employment as aforesaid:

Provided that—

- (a) nothing in this paragraph shall require the payment of contributions by a person after the date on which he has made a claim for the return of his contributions;
- (b) nothing in this paragraph shall require the payment of contributions by a person in respect of any period of national service, if his national service pay in respect of that period, together with any sum which the employing authority by whom he was formerly employed may resolve to pay to or in respect of him in supplementation of that national service pay, is less than the remuneration to which he would have been entitled in respect of that period if he had continued in his former employment, after the deduction therefrom of an amount equivalent to the contributions which he would in that event have been liable to make thereon; or
- (c) in the case of a person whose national service pay in respect of any period of national service, together with any such sum as aforesaid in respect of that period, is less than the remuneration to which he would have been entitled in respect of that period if he had continued in his former employment but is greater than such remuneration after the deduction therefrom of an amount equivalent to the contributions which he would in that event have been liable to make thereon, nothing in this paragraph shall require contributions to be made by that person in respect of that period exceeding the difference in respect of that period between his national service pay, together with any such sum as aforesaid, and the amount of such remuneration as aforesaid after such deduction as aforesaid.

(10) Where by virtue of proviso (b) or (c) to paragraph (9), a person is not required in respect of any period of national service to make the contributions, or to make the full amount of the contributions, which he would have been liable to make apart from

the said proviso, the employing authority by whom he was formerly employed shall pay in respect of him to the fund a sum sufficient to make up any deficit of contributions to the full amount which the person would have been liable to contribute had he continued in his former employment and that employing authority shall also pay to the fund any contribution which in that event they would have been liable to pay thereto:

Provided that for the purposes of any provision of these regulations relating to the return of contributions to a person ceasing to be employed as an officer or dying, or to a benefit falling to be calculated by reference to the amount of a person's contributions, any payments made under this paragraph shall be disregarded.

Payments by officer to avoid reduction of retiring allowance and death gratuity.

15.—(1) This regulation shall apply to an officer the amount of whose retiring allowance would, if he were to cease to be employed by an employing authority and become entitled on so ceasing to a retiring allowance, fall to be reduced under proviso (a) or (b) to regulation 20(2).

(2) Subject to paragraph (6), an officer to whom this regulation applies may, by notice in writing given to the Committee within the time specified in paragraph (8), elect to make payment to the fund in accordance with Part I of schedule 3 in respect of such of his service before 1st April 1972, or in the case of an officer such as is mentioned in proviso (b) to regulation 20(2), such earlier date when he became a widower, was divorced or was judicially separated from his wife, as is specified in the notice, for the purpose of avoiding, in respect of that service, if such payment is completed, any reduction under regulation 20(2) of the retiring allowance to which the officer may become entitled on ceasing to be employed by his employing authority and under regulation 23(2)(b) or (3) of any death gratuity which may become payable.

(3) Subject to paragraphs (6) and (7), an officer to whom this regulation applies may, by notice in writing given to the Committee within the time specified in paragraph (8), elect to make payment to the fund in accordance with Part II of schedule 3 in respect of such of his service before 1st April 1972, or in the case of an officer such as is mentioned in proviso (b) to regulation 20(2), such earlier date as is mentioned in paragraph (2), as is specified in the notice for the purpose mentioned in that paragraph.

(4) Subject to paragraphs (6) and (7), an officer to whom this regulation applies, may from time to time, by notice in writing given to the Committee, elect to make payment to the fund in accordance with Part III of schedule 3 in respect of such of his service before 1st April 1972 or, in the case of an officer such as is mentioned in proviso (b) to regulation 20(2), such earlier date as is mentioned in paragraph (2), as is specified in the notice, for the purpose mentioned in that paragraph.

(5) Where the Committee are not the employing authority, the officer shall, when giving a notice under paragraph (3) or (4), send a copy of that notice to the employing authority.

(6) An officer shall not—

- (a) make an election under paragraph (2), (3) or (4) in respect of a period of service of less than a year unless the whole of his service before 1st April 1972 amounts to less than one year or, if he has completed or is in the course of making payment in accordance with any of those paragraphs, that part of his service before that date in respect of which he has not completed or is not in the course of making such payment amounts to less than one year;
- (b) if the Committee so decide, make an election under such of paragraphs (3) and (4) as the Committee may specify unless he has undergone a medical examination to their satisfaction, any fee payable in respect of that examination to be paid by him;

- (c) make an election under paragraph (2), if he has attained the age of 65 years;
- (d) make an election under paragraph (3), if he has not attained the age of 60 years or has attained the age of 65 years; and
- (e) make an election under paragraph (4), if he has attained the age of 64 years.

(7) Where an officer has made an election under paragraph (3) or, as the case may be, paragraph (4), he shall not make an election under paragraph (4) or, as the case may be, paragraph (3).

(8) An election under paragraph (2) or (3) shall be made within 12 months after the date on which the person first becomes such a person as is described in paragraph (1).

(9) If, on application for the purpose made in writing by an officer to the Committee, the Committee are of the opinion that payment in accordance with paragraph (3) or, as the case may be, paragraph (4) is causing or continuation of such payment would cause him financial hardship and in their discretion consent to the discontinuance of such payment, the officer shall not continue to make such payment.

(10) Where an officer, having made an election under paragraph (3) or (4), commenced payment thereunder, but before the expiration of the period during which under paragraph 2 of Part II of schedule 3 or, as the case may be, paragraph 2 of Part III of that schedule payments were to be made—

- (a) he ceases to be employed on the ground that he is incapable of discharging efficiently the duties of the employment by reason of permanent ill-health or infirmity of mind or body, or dies while in his employment and payment by him in accordance with paragraph (3), or as the case may be, paragraph (4), has not been discontinued by virtue of paragraph (9), he shall, for the purpose mentioned in paragraph (2), be treated as if he had completed such payment; or
- (b) he ceases to be employed, one of the conditions prescribed in regulation 18(3)(a) and (b) applies in his case and payment by him in accordance with paragraph (3) or, as the case may be, paragraph (4) has not been discontinued by virtue of paragraph (9), he may, if he gives notice in writing for the purpose to the Committee within the period of 3 months beginning on the day after the last day of his employment pay to the fund within the period specified in paragraph (11) an amount calculated by the Government Actuary to represent the capital value of the payments remaining to be made, and shall in that event be treated as having completed payment in accordance with paragraph (3) or, as the case may be, paragraph (4); or
- (c) (i) he ceases to be employed other than in the circumstances mentioned in sub-paragraphs (a) and (b) and payment by him in accordance with paragraph (3) or, as the case may be, paragraph (4) has not been discontinued as aforesaid;
- (ii) payment by him in accordance with paragraph (3) or, as the case may be, paragraph (4) is discontinued as aforesaid,

he shall, for the purpose referred to therein, be treated as if he had made the election in respect only of such part of the service in respect of which he had commenced payment as is determined in accordance with the formula

$$\frac{P \times T}{I}$$

P is the length (expressed in terms of complete years and 365ths of a year) of the period during which payments have been made;

T is the length (expressed as aforesaid) of the service in respect of which the election was made; and

I is the length (expressed as aforesaid) of the period during which under paragraph 2 of Part II of schedule 3 or, as the case may be, paragraph 2 of Part III of that schedule payments were to be made:

Provided that, if he is such a person as is mentioned in sub-paragraph (c)(i) and made the election under paragraph (4) and within 12 months after so ceasing, without having in the meantime—

- (i) become entitled to receive payment of any benefit under these regulations in respect of that employment; or
- (ii) elected to receive a payment under regulation 16(6); or
- (iii) made such a request for earlier payment as is mentioned in regulation 16(11),

becomes an officer of an employing authority and does not give such a notice as is mentioned in regulation 19(1)(e) and, within 3 months after the date on which he again becomes an officer, pays to the employing authority or, as the case may be, the employing authorities by whom he is employed, an amount equal to the additional contributions (if any) which would have been payable, in pursuance of that election, by him between so ceasing to be employed and again becoming an officer, if during that period he had remained in his former employment, this sub-paragraph shall cease to apply to him and his election shall continue to have effect.

(11) The period mentioned in paragraph (10)(b) is the period of one month beginning on the date on which the person is notified by the Committee of the amount calculated as mentioned in that paragraph.

Return of contributions

16.—(1) This regulation applies to an officer who—

- (a) before becoming entitled to a pension (other than an annual pension under regulation 18(2)) or an injury allowance ceases to be employed by his employing authority and a person who, though not ceasing to be employed, ceases to be an officer to whom these regulations apply; and
- (b) does not within one month and one day after ceasing to be so employed, enter further employment with any employing authority and within the said period of one month and one day become in that further employment an officer:

Provided that for the purpose of this regulation a person shall not be regarded as entitled to an injury allowance if by reason of the provisions of regulation 21(4) no sum is for the time being receivable by him on account thereof.

(2) A person to whom this regulation applies who is entitled to reckon an aggregate of less than 5 years' service and whose relevant remuneration has not in any financial year exceeded £5,000 is, subject to paragraph (8), entitled to receive a payment under paragraph (6).

(3) A person to whom this regulation applies who is entitled to reckon an aggregate of less than 5 years' service, whose relevant remuneration has exceeded £5,000 in any financial year, and who has ceased to be employed as mentioned in paragraph (1)(a) after 5th April 1980 is, subject to paragraph (8), entitled to receive a payment under paragraph (6) unless he—

- (a) became an officer before 6th April 1980; and
- (b) by notice given in accordance with paragraph (5) elects not to receive such a payment.

(4) A person to whom this regulation applies—

- (a) who is entitled to reckon an aggregate of less than 5 years' service, whose relevant remuneration has exceeded £5,000 in any financial year, and who has ceased to be employed as mentioned in paragraph (1)(a) after 5th April 1978 but before 6th April 1980; or
- (b) who is entitled to reckon an aggregate of 5 or more than 5 years' service, whose relevant remuneration has not in any financial year ending before 6th

April 1978 exceeded £5,000, and who has ceased to be employed as mentioned in paragraph(1)(a) after 5th April 1978 but before 6th April 1980; or

- (c) who is entitled to reckon an aggregate of 5 or more than 5 years' service and has ceased to be employed as mentioned in paragraph (1)(a) after 5th April 1980;

may subject to paragraph (8), by notice given in accordance with paragraph (5) elect to receive a payment under paragraph (6).

(5) Notice for any of the purposes of paragraphs (3) and (4) must be given in writing to the Committee—

- (a) not earlier than one month and two days after the date on which the person ceased to be employed as mentioned in paragraph (1)(a); but
 (b) within the period of 12 months beginning on the date on which he so ceased to be employed.

(6) Subject to paragraph (10) and to regulation 63, a payment under this paragraph is a payment out of the fund of a sum equal to the aggregate amount of the person's contributions to the fund, together, if he has ceased to be employed for any reason other than his voluntary resignation, or his resignation or dismissal in consequence of inefficiency or an offence of a fraudulent character or misconduct, with compound interest thereon calculated, to the date on which he ceased to be employed or ceased to be employed as an officer, for any period before 1st April 1972 at the rate of 3% per annum with half-yearly rests on 31st March and 30th September and for any period after 31st March 1972 at the rate of 4% per annum with yearly rests on 31st March, and for any period after 31st March 1980 at the rate of 9% per annum with yearly rests on 31st March:

Provided that in its application to an excepted officer, this paragraph shall have effect as if for the words "if he has ceased to be employed for any reason other than his voluntary resignation, or" there were substituted the words "unless he has ceased to be employed on account of".

(7) Where a person has ceased to be employed as mentioned in paragraph (1)(a) before 1st April 1980, the amount of any payment to which he became entitled under this regulation as it had effect at the timewhen he so ceased to be employed shall be set off against any payment to him under paragraph (6) in respect of the same cessation of employment.

(8) Where a person to whom this regulation applies ceases to be employed as mentioned in paragraph (1)(a) in consequence of an offence of a fraudulent character or of grave misconduct, being such an offence or such misconduct in connection with his employment, the Committee may, if they think fit, return to him a sum equal to the whole or a part of the aggregate amount of his contributions to the fund or, if he so ceases to be employed in consequence of such an offence of a fraudulent character as aforesaid, the payment of an equivalent sum to his spouse or any dependant of his:

Provided that in the case of an officer who ceases to be employed in the circumstances mentioned in regulation 18(1)(c) the power of the Committee under this paragraph shall apply only in respect of any contributions relating to a period of service in respect of which they have given a direction as to forfeiture under regulation 78.

(9) If a person dies, who, at the time of his death, was entitled to an injury allowance but to no other benefit under these regulations then, unless the Committee grant a gratuity or annual allowance to that person's widow in accordance with regulation 21(3), or a benefit becomes payable in respect of him under the provisions

of regulation 24, his personal representatives shall be entitled to receive from the Committee the aggregate amount of his contributions to the fund, together with compound interest thereon, less the amount which that person has received in respect of the said injury allowance.

(10) Notwithstanding anything in the foregoing provisions of this regulation, no payment shall be made thereunder—

- (a) to a person who, having ceased to be employed as an officer by an employing authority in the circumstances mentioned in regulation 18(1)(c) and before giving a notice under paragraph (5) again becomes an officer and gives notice under regulation 19(1)(e); or
- (b) in the case of a person who has completed not less than 5 years' service after 5th April 1975, in respect of any period of service after that date; or
- (c) in the case of a person whose period of service commenced before 6th April 1975 and amounts to not less than 5 years, in respect of any period of service after 5th April 1975 of less than 5 years, unless a payment under this regulation is being or has been made in respect of the period of service before 6th April 1975.

(11) A payment under paragraph (6) to a person falling within paragraph (2), or a person falling within paragraph (3) who has not made an election under paragraph (3)(b), shall be made at the end of the 12 months following the cessation of his employment but, if a written request is received by the Committee, an earlier (but in no case earlier than one month and 2 days after the termination of the employment) or, as the case may be, a later payment shall be made.

(12) Where the Committee are charged to income tax on any repayment of contributions (with or without interest) under this regulation, they shall be entitled to deduct from the repayment an amount equal to that tax.

(13) For the purposes of this regulation an officer of an employing authority who ceases to be employed by them in the circumstances mentioned in regulation 18(1)(c) (other than a person who elects under regulation 19(1)(a)(iv) to receive benefits from the date on which he so ceased or to whom, on so ceasing, regulation 19(1)(b)(ii) applies), or who satisfies the requirement of regulation 18(1)(e) (other than a person who elects under regulation 19(2)(b)) shall be treated as not being entitled to a pension.

(14) In this regulation—

“contributions” has the meaning assigned to it by regulation 2(7) but only in so far as any sums included in that definition—

- (a) have not been returned to the person or, if they have been returned to him, he has repaid the amount he received and any further amount which he was required under these or the previous regulations to pay; and
- (b) are attributable to service which might have been reckoned under these regulations in relation to the employment he has ceased to hold or in which he has ceased to be employed as an officer; and
- (c) are not attributable to any earlier period of service in respect of which a pension, retiring allowance, injury allowance, or short service gratuity has been paid;

“relevant remuneration” means, in relation to an officer, the remuneration on which contributions were paid under regulation 14 or under the corresponding provision of the previous regulations or were paid under some other Superannuation Scheme in respect of service or employment which became, by virtue of regulation 70, or otherwise, reckonable for the purposes of these regulations.

Calculation of interest on contributions

17. Where under any of these regulations provision is made for the calculation of compound interest on the contributions of an officer, that calculation, unless otherwise provided, shall be made at the rate of 2½% per annum, with yearly rests, up to the date of his death, or if he ceased to be an officer before he died, the date on which he ceased to be an officer, and shall begin to run from the first day of the year commencing on the 1st day of April following the year in which the contributions were made:

Provided that—

- (a) if any of the contributions were made under an enactment or scheme in the benefits of which the officer participated before becoming an officer, and that enactment or scheme made provision for the calculation of interest on contributions returned thereunder in a different manner from that provided by this regulation, interest on the contributions so made shall be calculated in the manner provided by the enactment or scheme in the benefits of which the officer last participated before becoming an officer up to the date on which he became an officer or, if he received a return of those contributions before that date, up to the date of such return; and
- (b) where an officer, having received a return of contributions on or after ceasing to hold some former employment, has paid or repaid those contributions to the employing authority, then—
 - (i) if those contributions were returned without interest, the interest thereon shall not begin to run until the 1st day of April in the year following that in which those contributions were so paid or repaid as aforesaid; and
 - (ii) if those contributions were returned with interest, no interest shall be calculated thereon between the date on which they were returned and the 1st day of April in the year following that in which they were so paid or repaid as aforesaid.

Officer's pension and retiring allowance

18.—(1) Subject to regulation 19 and to the provisions of these regulations, an officer shall, on ceasing to hold his employment under an employing authority be entitled to receive from the Committee in relation to that employment an annual pension and a lump sum retiring allowance if—

- (a) he has attained the age of 60 years and completed 25 years' service; or
- (b) he has completed 5 years' service and either—
 - (i) he is incapable of discharging efficiently the duties of that employment by reason of permanent ill-health or infirmity of mind or body; or
 - (ii) he has attained the age of 65 years; or
 - (iii) he has attained the age of 50 years and one of the conditions prescribed in paragraph (3) is applicable to his case; or
- (c) he is not entitled to benefit under sub-paragraph (a), (b) or (d) and—
 - (i) the service he is entitled to reckon amounts in aggregate to not less than 5 years; or
 - (ii) he has made an election under regulation 16(3)(b) or is a person to whom regulation 16(4)(a) applies; or
- (d) he has attained the age of 60 years and has completed 10 years' service, provided that he was an officer immediately before 1st April 1972; or
- (e) he is not entitled to a benefit under sub-paragraph (a), (b), (c) or (d) and has attained state pensionable age or ceases to hold that employment during the 12

months beginning 6th April in which the 65th anniversary in the case of a man or the 60th anniversary in the case of a woman of his or her birthday will occur.

(2) Subject to the provisions of these regulations an officer shall, on ceasing to be employed by his employing authority, be entitled to receive from the Committee in relation to that employment an annual pension if—

- (a) he is not entitled to a benefit under paragraph (1);
- (b) the whole or some part of the service he has completed was service in a non-participating employment;
- (c) a period of his service in a non-participating employment came to an end by reason of the repeal of section 55(1) of the Insurance Act or by reason of the provisions of regulation 2(2) of the National Insurance (Non-participation - Assurance of Equivalent Pension Benefits) Regulations (Northern Ireland) 1960(a) as modified by regulation 10(2)(a) or 10(2)(b) of the National Insurance (Non-participation - Transitional Provisions) (Northern Ireland) Regulations 1975(b); and
- (d) at some time during the settlement period (within the meaning of regulation 2 of the last-mentioned regulations) he became, and has remained assured, of equivalent pension benefits.

For the purposes of this paragraph an officer who, on ceasing to hold an employment, became entitled to a benefit under paragraph (1)(c) and to whom in respect of his so ceasing a return of contributions is made under these regulations, shall be treated as ceasing to hold that employment on the day immediately before the date on which the return of contributions is made and as not being entitled in respect of his so ceasing to a benefit under paragraph (1)(c).

(3) For the purposes of paragraph (1)(b)(iii) the prescribed conditions shall be—

- (a) that the employing authority mentioned in paragraph (1) certify that the officer has ceased to hold his employment by reason of redundancy or in the interest of the efficient exercise of their functions; or
- (b) that the officer was one of the holders of a joint appointment whose appointment has been terminated by reason that the other ceased to hold his appointment; or
- (c) that the officer has attained the age of 50 years on or before 30th September 1973 and has retired prematurely under the provisions of Article 3 of the Superannuation (Northern Ireland) Order 1973(c).

(4) Where a pension and a lump sum retiring allowance are payable under paragraph (1)(b)(iii) the employing authority, or where compensation is payable, the compensating authority, shall pay to the Committee such an amount as may be actuarially determined which represents the cost to the Committee of paying such pension and lump sum retiring allowance before the officer would be entitled to the payment of such benefits under paragraph (1)(a), (b)(ii) or (d).

Preserved benefits

19.—(1) An officer who ceases to be employed in the circumstances mentioned in regulation 18(1)(c) shall not on that account be entitled to receive payment of or payments in respect of a benefit under regulation 18—

- (a) in the case of a male officer—
 - (i) until he attains the earliest age at which he would, apart from regulation 18(1)(b)(iii) have become entitled to receive a benefit under these

(a) S.R. & O. (N.I.) 1960 No. 181

(b) S.R. 1975 No. 48

(c) S.I. 1973/962 (N.I. 13)

regulations if he had remained in the employment he ceased to hold in the circumstances referred to above; or

- (ii) until, before attaining the age mentioned in sub-paragraph (a)(i) he becomes incapable of discharging efficiently the duties of the employment he so ceased to hold by reason of permanent ill-health or infirmity of mind or body; or
 - (iii) until he attains or has attained the age of 50 years and the body who, in relation to the employment he so ceased to hold, was immediately before he so ceased the employing authority, determines on compassionate grounds and with the agreement of the Committee that a benefit under that regulation should be paid before the date on which he attains the earliest age as aforesaid; or
 - (iv) unless he so ceases to be employed after attaining the age of 60 years and not later than 3 months after so ceasing by notice in writing to the employing authority elects to be entitled to receive benefits under that regulation from the date on which he so ceased;
- (b) in the case of a female officer—
- (i) until she attains the earliest age at which she would apart from regulation 18(1)(b)(iii) have become entitled to receive a benefit under these regulations if she had remained in the employment she ceased to hold in the circumstances referred to above; or
 - (ii) until, before attaining the earliest age mentioned in sub-paragraph (b)(i) she retires and attains or has attained the age of 60 years; or
 - (iii) until, before attaining the earliest age as aforesaid, she becomes incapable of discharging efficiently the duties of the employment she so ceased to hold by reason of permanent ill-health or infirmity of mind or body; or
 - (iv) until she attains or has attained the age of 50 years and the body who, in relation to the employment she so ceased to hold, was immediately before she so ceased the employing authority, determines on compassionate grounds and with the agreement of the Committee that a benefit under that regulation should be paid before the date on which she attains the earliest age as aforesaid;
- (c) if the whole of the aggregate amount of the officer's contributions within the meaning of regulation 16 has been returned to him, whether with or without interest, under that regulation, and, after receiving the return of contributions, the officer has no further right to reckon any service to which a transfer value received under regulation 69 relates;
- (d) if, after so ceasing to be employed but before becoming entitled to receive payment of or payments in respect of a benefit under regulation 18(1)(c), rights in respect of the service he was entitled to reckon in relation to the employment he ceased to hold in the circumstances referred to, have been transferred to another pension scheme by virtue of interchange rules; or
- (e) if, after so ceasing to be employed but before becoming entitled to receive payment of or payments in respect of a benefit under regulation 18(1)(c), he becomes an officer and does not within 3 months after so becoming an officer or such longer period as the Committee may in a particular case allow, give to the Committee notice in writing that he wishes to retain the rights to benefits under these regulations to which he had under regulation 18(1)(c) already become entitled.

(2) An officer who satisfies the requirement of regulation 18(1)(e) shall not on that account be entitled to receive payment of or payments in respect of a benefit under these regulations—

- (a) unless on ceasing to hold his employment he has attained the age of 65 years or until he attains that age; or
- (b) in the case of a male officer who has not attained that age, unless, not later than 3 months after ceasing to hold his employment by notice in writing to the Committee he elects to be entitled to receive benefits under this regulation from the date on which he so ceases; or
- (c) in the case of a female officer, until she retires and attains or has attained the age of 60 years.

Amount of pension and retiring allowance

20.—(1) The rate of the pension to be paid to a person shall, subject to the provisions of these regulations, be the amount ascertained by multiplying $1/80$ th of his average remuneration by the length in years of his contributing service:

Provided that the pension, apart from any reduction thereof under regulation 53, shall not exceed $45/80$ ths of his average remuneration.

(2) The retiring allowance to be paid to a person shall, subject to the provisions of these regulations, be the amount ascertained by multiplying $3/80$ ths of his average remuneration by the length in years of his contributing service:

Provided that—

- (a) in the case of a male officer in respect of whose service a widow's pension may become payable under these regulations, the amount of the allowance shall, subject to paragraph (3), be reduced by a sum equal to $2/80$ ths of his average remuneration in respect of each year of contributing service before 1st April 1972;
- (b) in the case of an officer entitled to a pension or injury allowance who is a widower or who is divorced or judicially separated from his wife and who satisfies the description contained in paragraph (4), the amount of the retiring allowance shall, subject to paragraph (3), be reduced by a sum equal to $2/80$ ths of his average remuneration in respect of each year of contributing service before the date of his wife's death or the divorce or separation, as the case may be, or before 1st April 1972, whichever is the earlier; and
- (c) if the contributing service of an officer who becomes entitled to a retiring allowance, together with his non-contributing service (if any) reckoned at half its length, exceeds 45 years, the sum to be calculated under the foregoing provisions of this paragraph shall be calculated by reference to the last 45 years of actual service, any non-contributing service within that period being reckoned as contributing service.

(3) In calculating the amount by which an officer's retiring allowance shall be reduced under proviso (a) or (b) to paragraph (2) no account shall be taken of any part of his service before 1st April 1972 in respect of which payment under paragraph (2), (3) or (4) of regulation 15 has been completed or is treated by virtue of paragraph (10) of that regulation as having been completed.

(4) An officer to whom proviso (b) to paragraph (2) refers is an officer (other than an officer who married in such circumstances that his wife could not become entitled to a widow's pension by reason of proviso (ii) to regulation 24(1) or the corresponding provision of the previous regulations) whose wife died or was divorced or judicially separated from him—

- (a) on or after the date on which he first became an officer within the meaning of these regulations or the previous regulations; or
- (b) while he was subject to a superannuation scheme the service reckonable in which is reckonable by him for the purpose of these regulations and which provided a widow's pension as one of its benefits; or

(c) during the period between his leaving employment in which he was subject to any such scheme as is mentioned in sub-paragraph (b) and his entry into employment in which he became an officer as aforesaid.

(5) Where an officer becomes entitled to benefits by virtue of regulation 18(1)(c) and subsequently receives a return of contributions in circumstances in which regulation 19(1)(c) does not apply, for the purpose of calculating the amount of any benefit in accordance with the provisions of this regulation his service shall be taken to be the service which he is entitled to reckon after he receives the return of contributions excluding service to which the return of contributions relates.

(6) Where an officer becomes entitled to benefits by virtue of regulation 18(1)(c) or (e) and—

(a) in the case of a male officer, elects as mentioned in regulation 19(1)(a)(iv) or, as the case may be, regulation 19(2)(b) to be entitled to receive benefits from the date on which he ceased to hold his employment; or

(b) in the case of a female officer to whom regulation 19(1)(b)(ii) or, as the case may be, regulation 19(2)(c) applies,

the amount of any benefit calculated under the preceding provisions of this regulation shall be reduced by the percentage shown in the appropriate column of the Table set out in schedule 4 opposite to the number of years the person would have had to remain an officer without any break in service in order to become entitled to benefits by virtue of regulation 18(1)(a), or (b)(ii) or (d) on ceasing to be employed:

Provided that a pension payable in respect of any period of service shall not be reduced under this paragraph to less than the minimum rate of equivalent pension benefits applicable in respect of that period under the Insurance Act.

(7) Notwithstanding any provision in these regulations, where an officer becomes entitled to a pension by virtue of regulation 19(2), that pension shall be payable in respect of any period of completed service in a non-participating employment or which relates to service with a non-local government employer in a non-participating employment and shall be the rate of equivalent pension benefits applicable to him in respect of that period and the officer shall be entitled to receive payments in respect of such pension when he has retired and has attained state pensionable age.

(8) In the case of an officer entitled under regulation 44 or 45 to reckon an additional period as contributing service who had at the appropriate time attained the age of 45 years or over, the amount of the pension shall be increased by the amount ascertained by multiplying 1/240th of his average remuneration by the length in years of that additional period but no account shall be taken of that additional period in calculating the amount of the retiring allowance.

(9) In this regulation "appropriate time" has the meaning assigned to it by paragraph 1(2) of schedule 8.

Injury allowance

21.—(1) Where an officer ceases to be employed in consequence of his being permanently incapacitated by an injury sustained by him in the actual discharge of his duty and specifically attributable to the nature of his duty or by a disease contracted by him to which he was exposed by the nature of his duty (not being an injury or disease wholly or mainly due to, or seriously aggravated by, his own serious and culpable negligence or misconduct) he shall be entitled to receive from the Committee, subject to the provisions of paragraph (4), an annual injury allowance of such amount, not exceeding two-thirds of his average remuneration, as the Committee may from time to time consider reasonable, having regard to all the circumstances of the case, including any right to any other benefit under these regulations.

(2) An injury sustained while an officer is, with the express or implied permission of an employing authority, travelling as a passenger by any vehicle to or from his

place of employment shall, notwithstanding that he is under no obligation to the employing authority to travel by that vehicle, be deemed to have been sustained in the actual discharge of his duty, if—

- (a) the injury would have been deemed so to have been sustained had he been under such an obligation; and
- (b) at the time of the injury, the vehicle—
 - (i) was being operated by or on behalf of the employing authority or some other person by whom it was provided in pursuance of arrangements made with the employing authority; and
 - (ii) was not being operated in the ordinary course of a public transport service.

(3) If a person to whom paragraph (1) applies dies, the Committee may grant to his widow or to any dependant of his, such gratuity or such annual allowances as the Committee may from time to time consider reasonable, having regard to all the circumstances of the case.

(4)(a) There shall be taken into account against the allowances referred to in paragraphs (1) and (3) the following sums, that is to say—

- (i) the amount or value of any benefit payable under Chapter IV of the Act of 1975 and of any other statutory benefit or compensation in respect of the injury or disease, other than any such benefit payable under these regulations; and
- (ii) such amount (if any) as the Committee consider reasonable of any damages which they are satisfied have been or will be recovered by any person, being damages in respect of the injury or disease or damages in respect of the death of the person to whom this regulation applies,

and the said allowances shall be withheld or reduced accordingly:

Provided that in the case of an allowance payable under paragraph (3) the amount of any benefit payable to the widow or dependant under Chapter IV of the Act of 1975 shall only be taken into account for the purposes of this paragraph to such extent as the Committee may in any particular case determine;

(b) For the purposes of sub-paragraph (a)(ii) a person shall be deemed to recover damages—

- (i) whether they are paid in pursuance of a judgment or order of any court of competent jurisdiction or by way of settlement or compromise of his claim and whether or not proceedings are instituted to enforce the claim; or
- (ii) if they are recovered for his benefit in respect of a claim under the Fatal Accidents (Northern Ireland) Order 1977(a).

(5) The employing authority by whom a person mentioned in paragraph (1) was last employed shall repay to the fund the amount of any benefit paid by the Committee under this regulation to or in respect of the person.

(6) If the Committee have made payments under this regulation without taking into account, as against sums payable thereunder, any damages which are recovered or recoverable by or on behalf of the recipient of the payments in respect of the injury, disease or death in consequence of which the payments are made, then if and when the Committee are satisfied that there are any damages which ought to be so taken into account they shall have the right to recover from the recipient—

- (a) where the amount of the payments made by the Committee is less than the net amount of the damages, the amount of those payments;

(b) where the amount of those payments is not less than the net amount of the damages, such part of those payments as is equal to the net amount of the damages.

(7) So far as any amount recoverable under this regulation represents a payment made by the Committee from which income tax has been deducted before payment, the proper allowance shall be made in respect of the amount so deducted, and in this regulation "the net amount of the damages" means the amount of the damages after deducting any tax payable in the United Kingdom or elsewhere to which the damages are subject.

(8) Any amount recovered by the Committee under paragraph (6) shall be paid by the Committee to the employing authority who at the time of the injury, disease or death mentioned in that paragraph were the employing authority of the recipient.

(9) No proceeding shall be brought to recover any amount under this regulation—

(a) after the death of the recipient of the payments; or

(b) after the expiration of 2 years from the date on which the amount of the damages taken into account in arriving at the amount so recoverable is finally determined (whether in court proceedings or in arbitration proceedings or by agreement between the parties) or from the date on which the final determination of that amount first came to the knowledge of the Committee, whichever date is the later.

(10) A certificate issued by the Committee and stating the date on which the final determination of any amount of damages first came to the knowledge of the Committee shall be accepted in any proceedings as sufficient evidence of that date until the contrary be proved.

(11) The provisions of this regulation are without prejudice to any right of the Committee under any other regulation to take damages into account by withholding or reducing any further sums otherwise payable to the recipient of the payment.

Allocation of part of pension or injury allowance to spouse or dependant

22.—(1) An officer who becomes entitled to a pension or injury allowance may thereupon notify his desire, subject to and in accordance with the provisions of schedule 5, to surrender part of the pension or allowance in consideration of the grant of a pension to the spouse or any dependant of the officer on his death of such value as, according to tables to be prepared from time to time by the Government Actuary, is actuarially equivalent at the date on which he ceased to be employed to the value of that part of the pension or allowance which is surrendered.

(2) If an officer not having reached the age of 65 years would, if he ceased to be employed, be entitled to a pension, and he has completed 40 years' contributing service, or if an officer, having reached the said age, would, if he ceased to be employed, be entitled to a pension, he may, at any time before ceasing to be employed, notify his desire, subject to and in accordance with the provisions of schedule 5, to surrender part of the pension to which he may become entitled, in consideration of the grant of a pension to his spouse or any dependant of the person aforesaid on his death, of such value as, according to tables to be prepared from time to time by the Government Actuary, will be actuarially equivalent at the date on which he ceases to be employed to the value of that part of the pension which is surrendered and if he dies before having become entitled to the pension but after having so notified his desire to surrender a part of the pension, he shall be deemed to have become entitled to the pension to which he would have become entitled had he retired on the day of his death.

(3) For the purposes of this regulation an officer who ceases to be employed in the circumstances mentioned in regulation 18(1)(c), or who satisfies the requirements of regulation 18(1)(e), shall not be treated as ceasing to be employed until the date immediately preceding the date (if any) on which he becomes entitled to receive

payments in respect of the pension or as having become entitled to a pension until the last-mentioned date.

Death gratuity

23.—(1) If—

- (a) an officer dies; or
- (b) a person dies after having become entitled to a pension and retiring allowance under these regulations or the previous regulations and at the time of his death was entitled to receive payments in respect of that pension and either—
 - (i) the service by reference to which the pension was calculated amounted in aggregate to less than 10 years and he had been entitled for a period of less than 5 years to receive payments in respect of that pension; or
 - (ii) the service by reference to which the pension was calculated amounted in aggregate to not less than 10 years; or
- (c) a person dies who was entitled at the time of his death to a pension and retiring allowance, but was not entitled at that time to receive payments in respect of that pension or payment of that allowance,

his personal representatives shall be entitled to receive from the Committee a lump sum death gratuity.

(2) Subject to the succeeding provisions of this regulation the amount of a death gratuity shall be as follows:

- (a) In respect of such a person as is mentioned in paragraph (1)(a) or (1)(b)(ii) if he became entitled to the pension mentioned in that paragraph other than by virtue of regulation 18(1)(c), whichever of the following two amounts is the greater—

- (i) the amount ascertained by multiplying $\frac{3}{80}$ ths of his average remuneration by the length in years of his contributing service by reference to which, in the case of such a person as is mentioned in paragraph (1)(a), the pension would have been calculated had he become entitled to a pension under regulation 18(1)(b)(i) on the day of his death or, in the case of such a person as is mentioned in paragraph (1)(b)(ii), the pension was calculated; or
- (ii) the amount of his average remuneration;

- (b) in respect of such a person as is mentioned in paragraph (1)(b)(ii) who became entitled to the pension mentioned in that paragraph by virtue of regulation 18(1)(c), whichever is the greater of the following—

- (i) the amount ascertained by multiplying $\frac{3}{80}$ ths of his average remuneration by the length in years of his contributing service by reference to which that pension was calculated less—

(A) where a pension under regulation 24 is payable in respect of his death to his widow, the aggregate amount ascertained by multiplying $\frac{2}{80}$ ths of his average remuneration by the length in years of his contributing service (if any) before 1st April 1972, other than service in respect of which a return of contributions has been made or in respect of which payment under paragraph (2), (3) or (4) of regulation 15 has been completed or is treated by virtue of paragraph (10) of that regulation as having been completed; and

(B) an amount equal to the aggregate amount of any payments made to him in respect of that pension and the retiring allowance mentioned in paragraph (1)(b)(ii); or

- (ii) an amount calculated in accordance with the formula

$$\frac{T}{H} \times A \text{ where—}$$

T is the length in years of his service;

H is the length in years of the service which he would have been entitled to reckon if he had remained in the employment in relation to which he became entitled to that pension until the earliest age at which he would, under regulation 18(1)(a), (b)(ii) or (d), have become entitled to receive a pension; and

A is the amount of his average remuneration, less—

- (A) where a pension under regulation 24 is payable in respect of his death to his widow, the amount ascertained by multiplying 2/80ths of his average remuneration by the length in years of his contributing service (if any) before 1st April 1972, other than service in respect of which a return of contributions has been made or in respect of which payment under paragraph (2), (3) or (4) of regulation 15 has been completed or is treated by virtue of paragraph (10) of that regulation as having been completed; and
- (B) an amount equal to the aggregate amount of any payments made to him in respect of that pension and the retiring allowance mentioned in paragraph (1)(b)(ii);
- (c) in respect of such a person as is mentioned in paragraph (1)(b)(i), other than a person who became entitled thereto by virtue of regulation 18(1)(c) or (e), an amount equal to five times the rate of the pension mentioned in that paragraph;
- (d) in respect of such a person as is mentioned in paragraph (1)(b)(i) who became entitled to the pension mentioned in that paragraph by virtue of regulation 18(1)(c) or (e), an amount calculated in accordance with the formula

$$\frac{T}{H} \times A \text{ where—}$$

T is the length in years of his service;

H is the length in years of the service which he would have been entitled to reckon if he had remained in the employment in relation to which he became entitled to that pension until the earliest age at which he would, under regulation 18(1)(a), (b)(ii) or (d), have become entitled to receive a pension; and

A is an amount equal to five times the rate of that pension, less an amount equal to the aggregate amount of any payments made to him in respect of that pension; and

- (e) in respect of such a person as is mentioned in paragraph (1)(c), the amount ascertained by multiplying 3/80ths of his average remuneration by the length in years of his contributing service by reference to which the pension was calculated.

(3) For the purposes of paragraph (2)(b) and (d), a person who became entitled to a pension by virtue of regulation 18(1)(c) shall be treated as such a person as is mentioned in paragraph (1)(b)(ii), and shall not be treated as such a person as is mentioned in paragraph (1)(b)(i), if the service by reference to which the pension would have been calculated if he had remained in the employment in relation to which he became entitled to that pension until the earliest age at which he would, under regulation 18(1)(a), (b)(ii) or (d), have become entitled to receive a pension, amounts in aggregate to not less than 10 years.

(4) In the case of such a person as is mentioned in paragraph (1)(a) or (c) or such a person as is mentioned in paragraph (1)(b)(ii) who became entitled to the pension mentioned in that paragraph other than by virtue of regulation 18(1)(c) in respect of whose death a pension under these regulations is payable to his widow, the amount of the death gratuity shall be reduced by the amount ascertained by multiplying $\frac{2}{80}$ th of his average remuneration by the length in years of his contributing service (if any) before 1st April 1972 other than service in respect of which a return of contributions has been made or in respect of which payment under paragraph (2), (3) or (4) of regulation 15 has been completed or is treated by virtue of paragraph (10) of that regulation as having been completed.

(5) In the case of such a person as is mentioned in paragraph (1)(b)(i), who dies after becoming entitled to a pension, retiring allowance or injury allowance other than by virtue of regulation 18(1)(c) or (e), the amount of the death gratuity calculated under the preceding provisions of this regulation shall be reduced by an amount equal to the aggregate amount of any payments made to him in respect of the pension mentioned in that paragraph and, if the person had surrendered a part of that pension or injury allowance by an amount equal to the amount which would have been paid in respect thereof but for the surrender.

(6) In the case of such a person as is mentioned in paragraph (1)(b)(ii), who dies after becoming entitled to a pension, retiring allowance, injury allowance or short service gratuity under these regulations or under the previous regulations other than by virtue of regulation 18(1)(c), the amount of the death gratuity calculated under the preceding provisions of this regulation shall be reduced by an amount equal to the aggregate amount of any payments made to him in respect of the pension, retiring allowance or injury allowance mentioned in that paragraph and, if the person had surrendered a part of that pension or injury allowance by an amount equal to the amount which would have been paid in respect thereof but for the surrender.

(7) If in the case of any person the contributing service, together with the non-contributing service (if any) reckoned at half its length, exceeds 45 years, the sum to be calculated by reference to contributing service shall be calculated by reference to the last 45 years of actual service, any non-contributing service within that period being reckoned as contributing service.

Widow's pension

24.—(1) The widow of a person who dies and who—

(a) was entitled at the time of his death to receive payments in respect of a pension under these regulations or under the previous regulations; or

(b) was at the time of his death an officer who—

(i) had completed not less than 5 years' service; or

(ii) if he had ceased to be employed otherwise than by reason of his death, would have become entitled on so ceasing to benefits under these regulations by virtue of regulation 18(1)(e); or

(c) was entitled at the time of his death to a pension, but was not entitled at that time to receive payments in respect of that pension,

shall, subject to the provisions of these regulations, be entitled to receive from the Committee an annual widow's pension:

Provided that a widow shall not be entitled to receive a widow's pension—

(i) by virtue of sub-paragraph (a) or (c), if the marriage took place on or after the date on which her husband ceased to be an officer; or

(ii) if at the date on which her husband became entitled to a pension under these regulations or under the previous regulations or at the date of his death, the husband and wife were judicially separated; or

(iii) by virtue of sub-paragraph (a) or (c), if her husband became entitled to the pension by virtue of regulation 18(2).

(2) Subject to paragraphs (3) and (4) and to the provisions of these regulations, the amount of the widow's pension shall be as follows—

- (a) in the case of the widow of a person who was entitled at the time of his death to receive payments in respect of a pension, one half of such pension where the person was an officer on or after 1st April 1972; and
- (b) in the case of the widow of an officer who had completed not less than 5 years' service and who was an officer on or after 1st April 1972, one half of the pension which would have been payable to the officer had he become entitled to a pension under regulation 18(1)(b)(i) on the day of his death;
- (c) in the case of the widow of a person who was an officer on or after 1st April 1972 and who was either such a person who at the time of his death was an officer who had completed less than 5 years' service or a person who was entitled at the time of his death to a pension, but was not entitled at that time to receive payments in respect of that pension, one half of the pension to which he would have been entitled if he had been at the time of his death a person who had attained the age of 65 years:

Provided that—

- (i) if any such pension as is mentioned in sub-paragraph (a), (b) or (c) would have been increased under regulation 20(8), no account shall be taken of the increase; or
- (ii) if any such pension as is mentioned in sub-paragraph (b) or (c) would have been reduced under the provisions of regulation 53 or schedule 13, no account shall be taken of the reduction and the pension shall be deemed to be the pension that would have been payable but for any surrender of part thereof under regulation 22; and
- (iii) any such pension as is mentioned in sub-paragraph (a) shall be deemed to be the pension that would have been payable but for any reductions under the provisions of regulation 20(6), 30 or 53 or schedule 13 and any surrender of part thereof under regulation 22.

(3) For the first 3 months immediately following the death of a person mentioned in paragraph (1)(a) or (b) and subject to the provisos to that paragraph, a widow's pension shall be payable if, at the date of his death—

- (a) he was a person mentioned in paragraph (1)(a) and he was not an officer at the date of his death, at the rate at which his pension was payable at the date of his death, without having regard to any reduction or suspension by reason of the operation of regulation 30; or
- (b) he was a person mentioned in paragraph (1)(a) and he was an officer at the date of his death, at the aggregate of his rate of remuneration at the date of his death and the rate at which his pension was being paid at that date, having regard to any reduction or suspension by reason of the operation of regulation 30; or
- (c) he was a person mentioned in paragraph (1)(b), not being a person mentioned in paragraph (1)(a), at the rate of his remuneration at the date of his death, so, however, that in the case of an officer whose remuneration was suspended by reason of his absence from duty he shall be deemed to be a person mentioned in paragraph (1)(a) who had become entitled to a pension under regulation 18(1)(b)(i) on the date of his death:

Provided that a widow's pension shall not be payable at any of the rates mentioned in paragraph (2) whilst a widow's pension is payable at any of the rates mentioned in this paragraph.

- (4) A widow's pension shall not be payable to a widow—
- (a) if she re-marries, in respect of any period after re-marriage;
 - (b) if on the day of the death of her husband she is then living with another man as his wife, in respect of any period after that day; or
 - (c) if after that day she commences to live with a man as his wife, in respect of any period after so living:

Provided that if at any time after her re-marriage she has again become a widow or that marriage has been dissolved or she has ceased to live with a man as his wife, the Committee may, in their discretion, bring the widow's pension into payment from that time.

Child's pension

25.—(1) Subject to and in accordance with schedule 6 and as hereafter in this regulation provided, if a male person dies who was an officer on or after 1st April 1971 and who—

- (a) was entitled at the time of his death to receive payments in respect of a pension; or
- (b) was at the time of his death an officer who had completed not less than 5 years' service; or
- (c) was entitled at the time of his death to a pension, but was not at that time entitled to receive payments in respect of that pension;

and he is survived by an eligible child, there shall be payable to or for the benefit of that child—

- (i) if he was such a person as is mentioned in sub-paragraph (a) or (b), a child's short-term pension in respect of the period of 3 months after the day of his death and an annual child's pension; and
- (ii) if he was such a person as is mentioned in sub-paragraph (c), an annual child's pension:

Provided that—

- (a) where a pension under regulation 24(3) is payable to the widow of the deceased person, a child's short-term pension shall not be payable during the period such widow's pension is payable; and
- (b) if the deceased person was such a person as is mentioned in sub-paragraph (a) or (b), the annual child's pension shall not be payable until the day following the expiration of the period of 3 months after the death of the deceased person;
- (c) a child's short-term pension or an annual child's pension shall not be payable by virtue of sub-paragraph (a) or (c) if the deceased person became entitled to the pension by virtue of regulation 18(2).

(2) A child's short-term pension and an annual child's pension shall not be paid to or for the benefit of a female eligible child—

- (a) if on the death of the deceased person she is married or living with another man as his wife, in respect of any period after that day; or
- (b) if after that day she marries or commences to live with a man as his wife, in respect of any period after the marriage or so commencing:

Provided that if at any time after the marriage she has become a widow or the marriage has been dissolved or she has ceased to live with a man as his wife, the Committee may, in their discretion, pay the child's short-term pension or, as the case may be, the annual child's pension to her for her benefit as from that time.

- (3) A child's short-term pension shall be at an annual rate—

- (a) where the deceased person was entitled at the time of his death to receive payments in respect of a pension, equal to the rate of that pension payable to him immediately before his death; and
- (b) where the deceased person was at the time of his death an officer, equal to his average remuneration.
- (4) If an eligible child who has attained the age of 16 years and to whom, and for whose benefit, an annual child's pension is payable, is in receipt of remuneration in respect of full-time training for a trade, profession or calling, at an annual rate in excess of £250, increased from time to time by the amount (if any) by which an annual pension of the amount of £250 would be increased under Article 69 of the Pensions Order if the eligible child were in receipt of such a pension and that pension were specified in Part II of Schedule 2 to the Pensions (Increase) Act (Northern Ireland) 1971(a) and were one which began for the purpose of the said Act on 1st April 1974, the annual amount of the child's pension shall be reduced by the amount of the excess or, where there are 2 or more eligible children and if it would result in a smaller reduction of the child's pension, the child shall be disregarded for the purpose of calculating the amount of that pension.

Widow's limited pension

26.—(1) The provisions of this regulation shall apply where a male officer, not being an officer to whom regulation 14 (2)(c) applies, dies before he has completed 5 years' service and, if he had ceased to be employed at that time otherwise than by reason of his death, would not have become entitled to benefits by virtue of regulation 18(1)(e).

(2) A widow's limited pension shall be payable immediately following the officer's death to his widow at the rate of his remuneration at the date of his death for the period mentioned in paragraph (3):

Provided that a limited pension shall not be payable to a widow who would not be entitled to receive a widow's pension by virtue of the provisions of proviso (ii) to regulation 24(1) or of regulation 24(4).

(3) The period for which a widow's limited pension is payable shall be—

- (a) 3 months if there is no child dependent upon the widow;
- (b) 4½ months if there is one child dependent upon the widow; or
- (c) 6 months if there are 2 or more children dependent upon the widow.

(4) For the purposes of this regulation "child" means a child of the officer who was dependent on the officer and includes—

- (i) a step-child, adopted child or illegitimate child; and
- (ii) a child born during the period for which a widow's limited pension would have been payable if such child had been living at the time of the officer's death, and in such a case such limited pension shall be payable as if the child had been alive during the period between the officer's death and the child's birth.

Child's limited pension

27.—(1) The provisions of this regulation shall apply where a male officer, not being an officer to whom regulation 14(2)(c) applies, dies before he has completed 5 years' service.

(2) Subject to the provisions of paragraph (7), a limited pension in addition to the widow's limited pension payable under regulation 26(3) shall be payable for one of

(a) 1971 c. 35 (N.I.)

the following periods at the rate of the officer's remuneration at the date of his death to or for the benefit of any child who is not dependent upon his widow, where a limited pension is payable for the period mentioned in—

(a) regulation 26(3)(a), for 1½ months for one such child or 3 months for 2 such children; or

(b) regulation 26(3)(b), for 1½ months for one or more such children.

(3) Subject to the provisions of paragraph (7), where a widow with a child or children dependent upon her dies or remarries before her limited pension ceases to be payable, a limited pension at the rate specified in paragraph (2) shall be paid to or for the benefit of such a child or children for the remainder (if any) of the period mentioned in paragraph (4).

(4) Where a limited pension is not payable under paragraph (2), a limited pension shall be paid to or for the benefit of any child (as defined in regulation 26(4)) at the rate specified in paragraph (2) either—

(a) for one such child, for 2 months; or

(b) for 2 or more such children, for 4 months.

(5) The provisions of paragraph 5 of schedule 6 shall apply in respect of a limited pension payable under this regulation.

(6) A limited pension shall not be payable under paragraph (1) in respect of the death of more than one parent but shall be payable in respect of the death of the parent who was in receipt of the higher remuneration.

(7) Where in the event of the death of both parents any two of the following payments fall to be made, there shall be made only the payment which, in the opinion of the Committee, provides the more favourable benefit—

(a) a child's limited pension under paragraph (2), (3) or (4); or

(b) a child's pension.

Widower's pension

28. An officer, whose husband is permanently incapacitated by reason of ill-health or infirmity of mind or body and is wholly or mainly dependent on her, who notifies the Committee in writing that she wishes to have the provisions of this regulation applied to her, shall participate in the benefits provided by these regulations as if any reference in these regulations to a male officer or person included a reference to her and as if any reference to the wife or widow of such a person included a reference to her husband or her widower:

Provided that, if after giving such notification, she re-marries, the subsequent marriage shall be left out of account for all the purposes of these regulations unless her husband by the subsequent marriage is permanently incapacitated by reason of ill-health or infirmity of mind or body and wholly or mainly dependent on her.

Compounding of certain small pensions

29.—(1) This paragraph applies where—

(a) an officer has become entitled to a pension and has attained state pensionable age; and

(b) the aggregate of the annual rates of—

(i) that pension;

(ii) any other retirement pension to which he has become entitled; and

(iii) any increase payable under Article 69 of the Pensions Order in respect of any retirement pension to which he has become entitled,

does not exceed £39.

(2) Where paragraph (1) applies the Committee may discharge their liability in respect of—

- (a) any pension to which the officer has become entitled; and
- (b) if the officer is a male officer, any widow's pension which, in the event of his dying leaving a widow, would be payable to her under regulation 24(2) in respect of his service; and
- (c) any child's pension which, in the event of the officer dying leaving an eligible child would be payable to or for the benefit of that child in respect of his service,

by payment to the officer of a lump sum of such amount as represents the capital value of the aforesaid pensions calculated in accordance with tables prepared by the Government Actuary.

(3) For the purposes of paragraphs (1) and (2), an officer shall not be treated as having become entitled to a pension in relation to any employment—

- (a) in which he ceases to be employed in the circumstances mentioned in regulation 18(1)(c); or
- (b) in relation to which he satisfies the requirements of regulation 18(1)(e), until the date (if any) on which he becomes entitled to receive payments in respect of that pension.

(4) This paragraph applies where—

- (a) a widow's pension under regulation 24(2) is payable to a widow; and
- (b) the aggregate of the annual rates of—
 - (i) that pension;
 - (ii) any other widow's long-term pension payable to her, and
 - (iii) any increase payable under Article 69 of the Pensions Order in respect of any widow's long-term pension payable to her,

does not exceed £52.

(5) Where paragraph (4) applies, the Committee may discharge their liability in respect of any widow's pension payable to the widow under regulation 24(2) by payment to her of a lump sum of such amount as represents the capital value of the pension, calculated in accordance with the tables mentioned in paragraph (2).

(6) This paragraph applies where—

- (a) a child's pension is payable under regulation 25(1)(c)(ii) to or for the benefit of an eligible child; and
- (b) the aggregate of the annual amounts of—
 - (i) that pension;
 - (ii) any other long-term pension payable to or for the benefit of that child; and
 - (iii) any increase payable under Article 69 of the Pensions Order in respect of any child's pension,

does not exceed £52.

(7) Where paragraph (6) applies, the Committee may discharge their liability in respect of any child's pension payable to or for the benefit of the eligible child by payment of a lump sum of such amount as represents the capital value of the pension calculated in accordance with the tables mentioned in paragraph (2).

Reduction of pension or injury allowance in certain cases

30.—(1) Where a person who has become entitled to a pension or injury allowance under these regulations or the previous regulations has, since becoming entitled to the said pension or injury allowance, entered further employment in which

he is entitled to participate in the superannuation benefits provided by these regulations (in this regulation referred to as "new employment"), then the rate of pension or allowance payable to him during the period or part thereof during which he holds that new employment shall not exceed the amount (if any) by which the annual rate of remuneration of that new employment falls short of the annual rate of remuneration of the employment in relation to which he became entitled to the pension or allowance (in this regulation referred to as "former employment") increased by the amount (if any) by which a pension of an amount equal to the annual rate of remuneration of the former employment would have been increased under Article 69 of the Pensions Order in respect of the period ending with the day immediately preceding the day on which the person entered the new employment if the person were in receipt of such a pension and that pension were specified in Part II of Schedule 2 to the Pensions Increase Act (Northern Ireland) 1971 and were one which began for the purposes of the said Order on the day immediately following the day on which the person ceased to hold his former employment and the person had on the day on which he so ceased attained the age of 55 years:

Provided that if concurrently with the former employment he held, within the period of 12 months ending on the day on which he ceased to hold that employment, any other employment in which he is entitled to participate in the superannuation benefits provided by these regulations (in this regulation referred to as "concurrent employment") then if either—

- (a) before so ceasing he ceased to hold a concurrent employment without having become entitled in relation thereto to a pension and after ceasing to hold the former employment has entered further employment in which he is entitled to participate in the superannuation benefits provided by these regulations or enters further such employment within 12 months after ceasing to hold the concurrent employment; or
- (b) after ceasing to hold the former employment he has ceased or ceases to hold a concurrent employment without having become entitled in relation thereto to a pension and thereafter has entered further employment in which he is entitled to participate in the superannuation benefits provided by these regulations, or enters such employment,

the pension shall—

- (i) not be reduced in relation to his new employment unless he spends in his new employment a time materially greater than the time which he spent in the concurrent employment during the year ending on the day on which he ceased to hold that concurrent employment;
- (ii) if he spends in his new employment a time materially greater than the time which he spent in the concurrent employment during the year ending on the day on which he ceased to hold that concurrent employment, be reduced only to the extent by which the aggregate of the aforesaid pension and the annual rate of remuneration of his new employment exceeds the aggregate of the annual rate of remuneration of former employment increased as mentioned above, and the annual rate of remuneration of the concurrent employment during the year ending on the day on which he ceased to hold that concurrent employment, increased by the amount (if any) by which a pension of an amount equal to the annual rate of remuneration of the concurrent employment would have been increased under Article 69 of the Pensions Order in respect of the period ending with the day immediately preceding the day on which the person entered the new employment if the person were in receipt of such a pension and that pension were specified in Part II of Schedule 2 to the Pensions (Increase) Act (Northern Ireland) 1971 and were one which began for the purposes of the said Order on the day immediately following the day on which he

ceased to hold his concurrent employment and the person had on the day on which he so ceased attained the age of 55 years.

(2) Where a person who has become entitled to a pension or injury allowance under these regulations or the previous regulations proposes to accept further employment under an employing authority, he shall inform his prospective employer that he is so entitled and, if he enters that employment, shall forthwith give notice in writing to the Committee that he is so employed.

(3) For the purposes of this regulation a person's annual rate of remuneration of his former employment shall be computed, in so far as it consisted of or comprised salary, wages or other emoluments, whether in money or in kind, receivable by the person in the employment in relation to which he became entitled to the pension or allowance at a fixed rate, at the rate at which it was payable immediately before he ceased to hold the said employment; and in so far as it consisted of or comprised fees and other emoluments not of a fixed nature, at the average rate at which he received those fees and other emoluments during the 3 years immediately before he ceased to hold the said employment or, if he was not entitled during the whole of that period to receive those fees and other emoluments, at the average rate for the period during which, within the said period of 3 years, he was entitled to receive them.

(4) For the purposes of this regulation a person's annual rate of remuneration of his new employment—

(a) in so far as it consists of or comprises salary, wages or other emoluments, whether in money or in kind, receivable by the person at a fixed rate, shall be computed at the rate at which it was payable on the day on which he entered that employment; and

(b) where under paragraph (5)(a) the remuneration of the new employment is deemed to consist of or comprise such fees or other emoluments as are mentioned in that paragraph, in so far as that remuneration is deemed to consist of or comprise such fees or other emoluments, shall be computed at the average rate applicable in his case under paragraph (3) and, if the person's annual rate of remuneration of his former employment is greater than his annual rate of remuneration of his new employment, there shall be substituted an amount ascertained by multiplying the said average rate by the fraction of which the numerator is the annual rate of remuneration of his new employment and the denominator is the annual rate of remuneration of his former employment.

(5) For the purposes of this regulation, where a person's annual rate of remuneration of his new employment will consist of or comprise fees and other emoluments in the nature of fees, the person's annual rate of remuneration of his new employment shall be deemed not to consist of or comprise those fees and other emoluments and shall be deemed—

(a) if the person's annual rate of remuneration of his former employment consisted of or comprised fees and other emoluments in the nature of fees, to consist of or comprise those fees and other emoluments;

(b) if the person's annual rate of remuneration of his former employment did not consist of or comprise fees and other emoluments in the nature of fees, to consist of or comprise such an amount in respect of those fees and other emoluments as the employing authority and the officer may agree or in default of agreement, as is determined by the Department.

(6) For the purposes of this regulation—

(a) where the terms and conditions of a person's part-time employment are changed so as to increase the hours of that employment, this regulation shall, on and after the date on which that increase takes effect, apply as if on that date he had entered new employment;

- (b) where a person is transferred to another post at an altered remuneration or where a post is regraded this regulation shall, on and after the date on which he is so transferred or the post is regraded, apply as if on that date he had entered new employment.

(7) Where in relation to any person two or more pensions fall to be reduced under the provisions of this regulation each such pension shall be reduced in proportion to its amount.

Combined benefits in the case of certain re-employed pensioners

31.—(1) Where a person who has become entitled to a pension (other than a pension falling to be reduced under regulation 20(6) or a pension to which he has become entitled by virtue of regulation 18(2)), retiring allowance or injury allowance under these regulations or the previous regulations (not being a reduced benefit awarded under regulation 82(2)(b) or the corresponding provision of the previous regulations) has again become an officer and at the time of becoming such officer was not an officer mentioned in regulation 14(4), he shall, unless the provisions of regulation 16 have been applied in respect of his previous service as an officer, if within 3 months from the date on which he ceases to be an officer he so elects, as from that date be entitled to benefits in accordance with the following provisions of this regulation in lieu of any pension or injury allowance to which he has become entitled as aforesaid and of any benefits to which he might otherwise be entitled under these regulations in respect of his service as such officer.

(2) A person to whom paragraph (1) applies shall be entitled on ceasing to be an officer to receive the like benefits as he would be entitled to receive if the service in respect of which he previously became entitled to a pension, retiring allowance or injury allowance were reckonable in addition to his service as such officer:

Provided that if in conjunction with the pension mentioned in paragraph (1) the person had received a retiring allowance then—

- (a) if the amount of the said retiring allowance (hereinafter in this paragraph called "the first allowance") equals or exceeds the amount of the retiring allowance to which, apart from this sub-paragraph, he would be entitled under this paragraph (hereinafter called "the second allowance")—
- (i) a retiring allowance shall not be payable under this paragraph; and
 - (ii) any other benefits payable to or in respect of the person under this paragraph shall be reduced in such manner as the Committee may determine to be necessary for the purpose of recovering the amount (if any) by which the first allowance exceeds the second allowance;
- (b) if the amount of the second allowance exceeds the amount of the first allowance the second allowance shall be reduced by the amount of the first allowance.

(3) If a person to whom paragraph (1) applies had taken advantage of the provisions of regulation 22 or the corresponding provisions of the previous regulations, in relation to any pension or injury allowance to which he had previously become entitled as aforesaid, no title to any pension shall accrue by reason thereof.

(4) If a person who has become entitled to benefits under this regulation again enters employment as an officer, paragraph (1) shall not apply on his ceasing to hold that employment unless he so elects.

Separate benefits in the case of certain re-employed pensioners

32.—(1) Where a person who has become entitled to a pension under these regulations or the previous regulations (in this regulation referred to as a "first pension") has since becoming entitled to the first pension entered further employment in which he is entitled to participate in the superannuation benefits provided by these regulations (in this regulation referred to as "further

employment'), then on ceasing such further employment, unless he is a person to whom regulation 31 applies, the service in respect of which the first pension was granted shall be reckonable for the purpose of determining whether he is entitled to receive any benefit under these regulations and for the purpose of regulation 36, but for no other purpose.

(2) In the calculation of any benefit payable to or in respect of such a person under these regulations account shall not be taken of any service which, together with the service in respect of which the first pension was granted, exceeds 45 years:

Provided that—

- (a) where under these regulations a number of years (or part-years) were added to the person's service in calculating the amount of the first pension, the number of years (or part-years) so added shall be taken into account for the purposes of this paragraph;
- (b) where under regulation 40(3) a period of contributing service was added to the person's service in calculating the amount of the first pension, then on his ceasing to be employed that paragraph shall not apply; and
- (c) where in calculating the amount of the first pension a period of contributing service was not added under regulation 40(3) and the person ceases to be employed in the circumstances mentioned in regulation 18(1)(b)(i), regulation 40(3) in its application to him shall have effect as if for sub-paragraph (b)(ii) thereof there were substituted "(ii) 6 years and 243 days".

(3) Where a person to whom this regulation applies dies—

- (a) regulation 23(2)(a)(ii) shall not apply to the death gratuity payable in relation to the further employment; and
- (b) if he became entitled to the first pension or to the pension in relation to the further employment by virtue of regulation 18(1)(c) or (e), then—
 - (i) if the aggregate of the amounts specified in paragraph (4) equals or exceeds the amount specified in paragraph (5), title to death gratuity shall not arise under regulation 23 in relation to the further employment;
 - (ii) if (i) does not apply and the aggregate of the amounts specified in paragraph (4), together with the amount of the death gratuity payable under regulation 23 in relation to the further employment exceeds the amount specified in paragraph (5), the amount of the death gratuity as calculated under that regulation shall be reduced by the amount of the excess.

(4) The amounts specified in this paragraph shall be—

- (a) the amount of the death gratuity payable in respect of the employment in relation to which the person became entitled to the first pension as calculated under regulation 23 and as increased by virtue of Article 69 of the Pensions Order;
- (b) the aggregate amount of any payments made to the person in respect of the first pension, including any increase paid under the said Order;
- (c) the amount of the retiring allowance to which the person became entitled in conjunction with the first pension, including any increase paid under the said Order;
- (d) the aggregate amount of any payments made to the person in respect of the pension to which he became entitled in relation to the further employment, including any increase paid under the said Order; and
- (e) the amount of the retiring allowance to which the person became entitled in conjunction with the pension mentioned in sub-paragraph (d), including any increase paid under the said Order.

(5) The amount specified in this paragraph shall be whichever is the greater of the following—

- (a) the aggregate of the amount of the average remuneration by reference to which the first pension was calculated and the amount (if any) by which an annual pension of an amount equal to that average remuneration would have been increased under Article 69 of the Pensions Order in respect of the period ending with the last date on which he held the further employment if the person were in receipt of such a pension and that pension were specified in Part II of Schedule 2 to the Pensions (Increase) Act (Northern Ireland) 1971 and were one which began for the purposes of the said Order on the day immediately following the day on which the person ceased to hold the employment in relation to which he became entitled to the first pension and the person had on the day on which he so ceased attained the age of 55 years; or
- (b) the amount of the average remuneration by reference to which the pension to which the person became entitled in relation to the further employment was calculated.

(6) Where a person has become entitled to two or more first pensions in relation to death gratuity in respect of a further employment after the first further employment, this regulation shall have effect as if—

- (a) in paragraphs (2) and (3) for the words “the first pension” there were substituted the words “a first pension”;
- (b) in paragraph (4)—
 - (i) in sub-paragraph (a), for the words “the amount of the death gratuity” there were substituted the words “the aggregate amount of the death gratuities” and for the word “pension” there were substituted the word “pensions”; and
 - (ii) in sub-paragraph (b), for the word “pension” there were substituted the word “pensions”; and
 - (iii) in sub-paragraph (c), for the words “the amount of the retiring allowance” there were substituted the words “the aggregate amount of the retiring allowances” and for the word “pension” there were substituted the word “pensions”; and
- (c) in paragraph (5)(a), before the word “aggregate” there were inserted the word “greatest” and for the word “the” in the fourth place where it occurs, there were substituted the word “a”.

Calculation of benefits on death of re-employed pensioner

33. Where such a person as is mentioned in regulation 31 dies while still an officer the benefits payable in respect of him (other than a widow’s pension under regulation 24(3) or a child’s short-term pension) shall be calculated as if immediately before his death he had become entitled to a benefit under regulation 31 or regulation 32, whichever method of calculation gives the greater benefit:

Provided that the method of calculation under regulation 32 shall not apply in respect of any officer to whom that regulation could not have applied if he had ceased to be employed immediately before his death.

PART IV

PROVISIONS AS TO SERVICE

Intervals in service due to illness or injury

34.—(1) Notwithstanding anything in these regulations, an officer whose remuneration is suspended owing to leave of absence from duty on account of illness

or injury shall be deemed to have ceased his employment as an officer from the date on which his remuneration was so suspended except for the purposes of regulations 18, 21, 22(1), 23(1)(a) and (c), 24(1)(b) and (2)(b), 25, 26, 27 and 28.

(2) Where a person ceases or is deemed by virtue of paragraph (1) to have ceased his employment as an officer on account of illness or injury, no account shall be taken of any period during which he is incapable of resuming employment as an officer or a period of 2 years, whichever is the less, in determining whether—

- (a) he has entered employment as an officer within 12 months after leaving that previous employment; or
- (b) for the purposes of regulations 53(2)(a), (b), (c) and (d), 53(7) and Part I of schedule 11, he has had any such break in employment as is referred to therein:

Provided that—

- (i) the said period of 2 years may be extended to such longer period as the Committee may in any particular case allow; and
- (ii) in the case of a person mentioned in paragraph (1) who ceases to be employed whilst his remuneration is suspended and whilst he is incapable of resuming his employment, the period during which his remuneration is suspended and any further consecutive period during which he is incapable of resuming employment as an officer shall be aggregated for the purposes of this paragraph.

Intervals in service due to pregnancy or confinement

35.—(1) A female officer whose remuneration is suspended owing to leave of absence from duty wholly or partly on account of her pregnancy or confinement and who does not give notice under regulation 14(5)(b) of her intention to make contributions during the period of her absence, shall be deemed to have ceased her employment as an officer from the date on which she ceased to make contributions under regulation 14(5)(a) but shall not on that account be entitled to receive payment of any benefit under these regulations.

(2) Where a person is deemed by virtue of paragraph (1) to have ceased her employment as an officer on account of her pregnancy or confinement and again becomes an officer, no account shall be taken of any period during which she is entitled under any enactment to a right to return to her employment in determining whether for any purpose of these regulations there has been a break in her employment as an officer of the employing authority by whom she was employed.

Limitation on service reckonable at age 60

36.—(1) Where an officer has not attained the age of 60 years and has completed 40 years' service (any non-contributing service being reckoned at half its length) no account shall be taken of that service, for any purpose of these regulations, beyond a total of 40 years.

(2) Where—

- (a) the amount of a retiring allowance payable to an officer under these regulations falls to be reduced under proviso (a) to regulation 20(2); or
- (b) the amount of a death gratuity payable in respect of a person under these regulations falls to be reduced under regulation 23(4);

any service to be disregarded by virtue of paragraph (1) shall be taken from the beginning of his period of service.

Limitation of service consequent on recovery or retention by employing authority of certain sums from the fund

37. For the purposes of calculating the amount of any benefit under these regulations in the case of an officer in respect of whom any recovery or retention is made under regulation 80 no account shall be taken of so much of his service as equals such a period as would result in the actuarial value, at the time of such recovery or retention, of the rights referred to in paragraph (1)(b) of that regulation, being reduced by the amount so recovered or retained.

Continuation of additional contributory payments commenced under the previous regulations

38. Where immediately before 1st May 1981 an officer was in the course of making additional contributory payments commenced under regulation 22 of the 1962 regulations or the corresponding provision of the Belfast Corporation Superannuation Scheme, he shall be entitled to make the outstanding payments in accordance with the second schedule to the 1962 regulations as if those regulations had not been revoked and, if he completes the payments in the manner provided in that schedule, to have the service in respect of which they were made reckoned as contributing service under these regulations.

Reckoning of contributing service

39.—(1) There shall be reckonable as contributing service in relation to the employment of an officer by an employing authority—

- (a) service in respect of which he has made or was deemed to have made the contributions required by these regulations or the previous regulations;
- (b) any service which was reckonable as contributing service in relation to that employment under the previous regulations;
- (c) any service which is reckonable as contributing service under the provisions of regulation 70;
- (d) any service in respect of which he completes or has completed payments in accordance with the provisions of the second schedule to the 1962 regulations or the corresponding provision of the Belfast Corporation Superannuation Scheme;
- (e) any periods added to his service by virtue of regulations 43, 44, 45, 46 and 49 or any corresponding provision of the previous regulations; and
- (f) any other service which by virtue of these regulations is to be reckoned as contributing service.

(2) Any war service or national service which is reckonable as a period of service under regulation 21 of the 1962 regulations or the corresponding provision of the Belfast Corporation Superannuation Scheme in relation to an officer shall be reckonable as a period of contributing service if his service immediately before such war service or national service is so reckonable.

Method of calculating service, contributing service and non-contributing service

40.—(1) In calculating the length of an officer's whole-time service, and in making any other calculation under these regulations (except a calculation relating to the service of an officer to whom regulations 47 and 50 apply)—

- (a) any of the following periods of service which is not reckonable as contributing service by virtue of regulation 39 shall be reckonable at its full length for the purposes of determining whether any benefit is payable to or in respect of him, and for all other purposes shall reckon as a period of contributing service at half its length—

- (i) any period of service which was reckonable before 1st April 1972 as a period of non-contributing service;
 - (ii) any period of whole-time service commencing before 1st May 1981 during which he did not pay and was not deemed to have paid contributions (but excluding a period of employment during which he was absent without leave); and
 - (iii) any service which became reckonable prior to 1st January 1974 by virtue of regulation 18 of the 1962 regulations or the corresponding provision of the Belfast Corporation Superannuation Scheme and which was reckonable in a non-local government employment referred to in that regulation as non-contributing service or as a period of service which would have reckoned for benefits at half the value of the benefits for contributing service;
- (b) any period of service in respect of which he has become entitled to a pension by virtue of regulation 18(1)(c) and in respect of which on ceasing to be employed he has received a return of contributions, shall on his again becoming an officer be reckonable at its full length for the purpose of determining whether any benefit is payable to or in respect of him under these regulations;
- (c) in order to determine the total contributing service of an officer all periods of contributing service shall be aggregated, and where two or more periods aggregate to 365 days or more each period of 365 days shall be reckoned as one year, service on 29th February in a leap year being disregarded.

(2) Where a benefit payable to or in respect of an officer (other than an officer to whom regulation 47 or 50 applies) is required to be calculated by reference to years of contributing or non-contributing service, there shall also be payable in respect of any part of a year an amount which bears the same proportion to the amount payable for a year as the number of days in that part bears to 365 days.

(3) Where a pension is payable under regulation 18(1)(b)(i) there shall be added to the officer's service a period of contributing service—

- (a) if his contributing service (other than any years or any additional period reckonable as service under regulation 43, 44 or 45, or the corresponding provisions of the previous regulations, or any years added under any provision of a local scheme corresponding to regulation 43), does not exceed 10 years, either a period equal to such service or the period by which such service would have been increased if the officer had continued to be employed until he had reached the age of 65 years, whichever is the less;
- (b) if his contributing service (other than any years or any additional period reckonable as service under regulation 43, 44 or 45, or the corresponding provisions of the previous regulations, or any years added under any provision of a local scheme corresponding to regulation 43), exceeds 10 years, a period equal to whichever is the greater of the following—
 - (i) the period by which such service is less than 20 years or the period by which such service would have been increased if the officer had continued to be employed until he had reached the age of 65 years, whichever is the less; or
 - (ii) 6 years and 243 days or, if less, the period by which such service would have been increased if the officer had continued to be employed until he had reached the age of 65 years or would have completed 40 years' service, whichever would have first occurred:

Provided that in determining the period by which such service would have been increased if the officer had continued to be employed, no account shall be taken of any provision in these regulations for reckoning any period of service at more than its length.

Meaning of average remuneration

41. For the purposes of these regulations, the average remuneration of an officer in relation to his employment under an employing authority means his remuneration in respect of his final year of such employment, and of any other employment, war service or national service reckonable as contributing service in relation to that employment, ending on the date on which he ceased to hold his employment as an officer or, as the case may be, the date on which he became such an officer as is mentioned in regulation 14(2), whichever is the earlier and such a final year shall, if a particular case so requires, be computed by aggregating periods of employment so as to constitute a period of one year so, however, that if his employment or service as aforesaid was for less than one year, his average remuneration shall be deemed to be the amount he received increased by the proportion which 365 bears to the number of days of his employment or service:

Provided that—

- (i) if the annual amount of remuneration of an officer in either of the 2 consecutive years immediately preceding the final year is higher than his remuneration in his final year, then the remuneration in whichever of such earlier years was the higher shall be deemed to be the amount of remuneration for the final year;
- (ii) if his employment was for less than 3 years and his remuneration in the year immediately preceding his final year was higher than his remuneration in his final year, then such higher remuneration shall be deemed to be the amount of remuneration for the final year;
- (iii) if for the purposes of calculating any benefit under these regulations account is required to be taken of any fees or other variable emoluments payable to an officer, the amount thereof shall be taken to be the annual average of such payments during the period of 3 years ending on the date on which such officer ceased to hold his employment, or if more favourable, such longer period as does not exceed 5 years;
- (iv) in the case of an officer who, on a reduction in his remuneration, made contributions in accordance with regulation 14(4) or the corresponding provisions of the previous regulations, the remuneration on which he so made contributions in respect of the period during which his remuneration was reduced shall be deemed to have been the remuneration of his employment during that period;
- (v) in the case of an officer who made contributions in accordance with regulation 14(5) or the corresponding provisions of the previous regulations, the remuneration on which he so made contributions shall be deemed to have been the remuneration of his employment;
- (vi) in the case of an officer whose remuneration was reduced or suspended by reason of his absence from duty owing to illness or injury, no account shall be taken of the reduction or suspension;
- (vii) the remuneration of an officer in respect of any period of war service or national service which is reckonable as service under these regulations shall be deemed to have been the remuneration of the last employment in which he was engaged before undertaking that service;
- (viii) if the officer, having been previously engaged in any other employment, is engaged in the part-time employment of each of two or more

authorities, the remuneration of that other employment shall be treated as attributable to those part-time employments and shall be apportioned between them;

- (ix) if the employment as an officer was for less than 3 years and there is a period of previous employment reckonable as contributing service under regulation 70(1) the remuneration in respect of that previous employment shall be deemed to be at the annual rate of pensionable pay by reference to which the contributing service was calculated under schedule 15; and
- (x) in the case of an officer whose remuneration or part of whose remuneration, throughout the whole or part of his final year was an amount determined in accordance with the method specified in an agreement under regulation 42, then, if the amount of his average remuneration is less than the amount it would have been if—
 - (i) the agreement had not been in force; and
 - (ii) his average remuneration had been determined by reference to so much of his remuneration (if any), other than payments for overtime and payments by way of bonus, in the final year as exceeds one and a half times the lower earnings limit within the meaning of the Act of 1975 in force when he ceases to hold the employment and does not exceed the upper earnings limit within the meaning of the said Act in force as aforesaid,

it shall be increased by the difference between it and the last-mentioned amount and in the application of the definition of "remuneration" in regulation 2(1) to the word "remuneration", in the second place in which the word occurs in (ii) above, that definition shall have effect as if the proviso thereto were omitted.

Power to agree notional remuneration

42.—(1) An employing authority may from time to time enter into an agreement with the bodies or persons representative of any class or description of officer of that authority specifying the method by which an amount representing the whole of the remuneration of a member of that class or, as the case may be, an officer of that description or such part of his remuneration as is specified in the agreement shall, in respect of the period during which the agreement remains in force, be determined.

(2) An employing authority who have entered into an agreement under paragraph (1) shall send a written notification of that fact to each of their officers who is a member of a class or, as the case may be, an officer of a description, to which the agreement relates.

(3) The notification required by paragraph (2)—

(a) shall be sent—

- (i) in the case of a person in the employment of the employing authority on the date on which the agreement was entered into, as soon as is reasonably practicable after that date; and
- (ii) in the case of a person entering the employment of the authority after that date, within 3 months after he has entered that employment; and

(b) shall include a conspicuous statement directing the attention of the officer to the place where he may obtain information about details of the agreement.

Added years in certain cases

43.—(1) Where for the efficient discharge of his duties an officer of an employing authority is required to possess professional or other qualifications and possesses such qualifications which he has not acquired during employment with an employing authority, then, if an application for the purpose has been made in accordance with

paragraph (2) or the corresponding provision of the previous regulations, the employing authority may, not later than 6 months after the receipt by the authority of such application or 3 months after the date of coming into operation of these regulations, whichever is the later, consent to the adding of a number of years to this service:

Provided that—

- (a) this paragraph shall not apply to a person unless at the time of his becoming an officer he had attained the age of 25 years but was not over the age of 35 years;
- (b) the number of years so added shall not exceed 10 years or the number of years by which the age of the person at the time of his becoming an officer exceeds the age of 20 years, whichever is the less;
- (c) any service reckonable by virtue of a consent given under this paragraph shall be deemed to be reckonable immediately before 1st April 1972 to the extent of the period that such service would extend the commencement date of the officer's total service to a date prior to 1st April 1972.

(2) An application by an officer for the purposes of paragraph (1) shall be made in writing to the employing authority by whom he is employed—

- (a) within 6 months after the date on which he became an officer in their employment; or
- (b) within 6 months after the date on which the provisions of paragraph (1) first became applicable in his case, provided that at the time he makes an application he has not attained the age of 59 years.

(3) Where a consent has been given under paragraph (1) or under the corresponding provision of the previous regulations in respect of an officer, the officer shall be liable to pay to the fund, at such intervals as the Committee may determine, by way of additional contributions in respect of each year added to his service—

- (a) an amount in respect of all service as an officer of any employing authority after the date of the giving of the consent up to the age of 60 years equal to such percentage of his remuneration for the time being as is shown in column (2) of the table set out in schedule 7 opposite the age shown in column (1) thereof which corresponds to his age at the date of the giving of the consent; or
- (b) in the case of an officer in respect of whom a consent has been given under paragraph (1) or the corresponding provision of the previous regulations and who had attained the age of 55 years at the date of the giving of the consent, an amount in respect of all service after that date up to such age and equal to such percentage of his remuneration for the time being as may be actuarially determined:

Provided that—

- (i) if the officer discontinues payment of the additional contributions before he has attained the age up to which under this paragraph payment is liable to be made, the provisions of schedule 10 shall apply;
- (ii) the employing authority may if they think fit reduce by not more than one third the percentage applicable in the case of the officer, and if they do so or, in the case of an officer in respect of whom a consent was given under a provision of the previous regulations, if the employing authority who gave that consent reduced the amounts payable by him under the corresponding provision of the previous regulations, the reduction shall operate so long as the officer remains liable to make payments under this paragraph.

(4) If the amount payable by an officer by way of additional contributions under paragraph (3) or in pursuance of an election made under regulation 15(4) or 45 or the amount of an instalment payable in pursuance of an election made under regulation 15(3) as the case may be, when aggregated with—

(a) any other amounts payable by him under any of those provisions in addition to the first-mentioned amount; and

(b) the amount payable by him by way of contributions under regulation 14; exceeds 15% of his remuneration, he shall satisfy his liability in respect of the excess over 15% by payment in a lump sum of a sum calculated by the Government Actuary to represent the capital value of the excess.

(5) Any amount payable by an officer under paragraph (3) shall be recoverable, either by deduction from his remuneration or otherwise, in like manner and shall be returnable in the like circumstances as if any amounts so payable were contributions to which regulation 14 applies, and during any period during which by virtue of regulation 14(5) an officer whose remuneration has been reduced or suspended continues to contribute to the fund the like amount as if it had not been reduced or suspended, the amount payable by the officer under paragraph (3) shall be the amount which would have been so payable if his remuneration had not been reduced or suspended.

(6) An employing authority who give a consent under paragraph (1) or who have given a consent under the corresponding provision of the previous regulations shall pay into the fund over a period extending from a date 3 months after the date of coming into operation of these regulations or 3 months after the date of the giving of the consent, whichever is the later, to the date on which the officer would attain the age of 60 years, such equal annual sums as shall, taken in the aggregate, be determined actuarially as representing the difference between the amount of the additional liability falling on the fund by virtue of the giving of the consent and the capital value of the contributions prospectively payable by the officer as at the date of the giving of the consent:

Provided that—

(a) account shall be taken in determining the equal annual sums to be paid by the employing authority under this paragraph of—

(i) any payments made by the employing authority under the corresponding provision of the previous regulations; and

(ii) any reduction made by the employing authority in pursuance of proviso (ii) to paragraph (3), or to the corresponding provision of the previous regulations in the amounts payable by the officer under that paragraph or such provision;

(b) where either the years added to the officer's service have ceased to be reckonable by virtue of proviso (a) to paragraph (7) or the person in respect of whom the consent was given has ceased to be an officer without having become entitled to any benefit under these regulations other than a return of contributions, then the employing authority shall be under no further liability under this paragraph and any such sums as are referred to in this paragraph which have been paid after the date on which the person ceased to be an officer or, if the added years ceased to be reckonable by virtue of proviso (a)(i) to paragraph (7), after the date on which that proviso became applicable in relation to the officer, shall be refunded by the Committee to the employing authority.

(7) An officer shall be entitled, if he complies with the requirements of this regulation, to reckon years added to his service by a consent under paragraph (1) or the corresponding provision of the previous regulations as years of contributing service but any years so added shall not be reckonable as service for the purpose of determining whether any benefit is payable to or in respect of the officer under these regulations:

Provided that—

(a) any years so added shall not be reckonable as service—

- (i) if the officer fails to pay any amount payable by him under paragraph (3) or (4), or under the corresponding provisions of the previous regulations; or
 - (ii) if the officer leaves the employment of the employing authority by whom the consent was given before the expiration of a period, beginning with the giving of the consent, equal to one half of the period specified in the consent and the said authority resolve that the years so added shall not be so reckonable and the Committee return to him a sum equal to the aggregate of the amounts paid by him under this regulation;
- (b) where a person, in respect of whom a consent has been given under paragraph (1) or under the corresponding provision of the previous regulations, leaves the employment of the employing authority by whom the consent was given before attaining the age up to which under paragraph (3) additional contributions are liable to be paid, but after the expiration of a period beginning with the giving of the consent equal to one-half of the period specified in the consent, or the said authority do not resolve that the years so added shall not be so reckonable, and he subsequently becomes an officer of that or any other employing authority, he shall be entitled to reckon as contributing service such an additional period as is determined in accordance with schedule 10.

Increase of contributing service on payment of a lump sum

44. If an officer (not being an officer who has attained the age of 65 years) elects by notice in writing given to the Committee within 12 months after the date on which he first became an officer, to make a payment to the fund in order to be entitled to reckon an additional period, not exceeding the maximum length determined in accordance with schedule 8, as contributing service, he shall, if he pays by a lump sum to that fund an amount calculated in accordance with Part I of schedule 9, within one month after the date on which he so elects, be entitled, in relation to the employment in respect of which he is an officer, to reckon that additional period as contributing service, but such additional period shall not be reckonable as service for the purpose of determining whether any benefit is payable to or in respect of the officer under these regulations.

Increase of contributing service on the making of periodical payments

45.—(1) Subject to paragraph (3), an officer (not being an officer who has attained the age of 64 years) may, by notice in writing to the Committee, elect to make payments to the fund in order to be entitled, in relation to the employment in respect of which he is an officer, to reckon an additional period, not exceeding the maximum length determined in accordance with schedule 8, as contributing service.

(2) Where the Committee are not the employing authority the officer shall, when giving a notice under this regulation, send a copy of that notice to the employing authority.

(3) An officer shall not, if the Committee so determine, make an election under this regulation unless he has undergone a medical examination to their satisfaction, any fee payable in respect of that examination to be paid by him.

(4) The amount payable by an officer who has made an election under this regulation shall be calculated in accordance with Part II of schedule 9 and shall, subject to regulation 43(4), be paid to the fund by way of additional contributions, at such intervals as the Committee may determine, which contributions shall commence to be payable on the officer's birthday next following the day on which the election is made under this regulation and shall cease to be payable on the day immediately before the birthday of the officer at which or, as the case may be, the birthday immediately preceding the date at which he would become entitled by virtue of regulation 18(1)(a), (b)(ii) or (d), if he then ceased to be employed, to a pension.

(5) If, on application for the purpose made in writing by the officer to the Committee, the Committee are of the opinion that payment in accordance with paragraph (4) is causing, or continuation of such payment would cause, him financial hardship and in their discretion consent to the discontinuance of such payment, the officer shall not continue to make such payment.

(6) An officer shall, in relation to the employment mentioned in paragraph (1), be entitled to reckon, if he completes payment in accordance with paragraph (4), the additional period in respect of which payment was made and, in any other case, such an additional period as is determined in accordance with schedule 10, as contributing service, but such additional period shall not be reckonable as service for the purpose of determining whether any benefit is payable to or in respect of the officer under these regulations.

(7) The provisions of regulation 14(6) shall apply in relation to any amount payable by an officer under this regulation as they apply in relation to contributions payable by an officer under regulation 14(1).

Previous service of certain whole-time officers whose employment is by way of manual labour.

46.—(1) A person to whom this regulation applies who on becoming employed in employment under an employing authority does not immediately become an officer shall be entitled to reckon as contributing service his service in that employment prior to becoming an officer, if he pays into the fund a sum equal to the contributions which he would have been liable to make in respect of that service if throughout the period of that service he had been a whole-time officer whose employment is by way of manual labour.

(2) This regulation applies to a person whose whole-time employment is by way of manual labour who—

- (a) becomes an officer by virtue of regulation 11(1)(c); or
- (b) becomes or became an officer by virtue of regulation 11(1)(b) and—
 - (i) entered the employment of the employing authority before 1st May 1981; and
 - (ii) was previously employed in non-local government employment; and
 - (iii) makes a written declaration to the employing authority that pension rights to which he was entitled under his non-local government scheme will be preserved or that he has applied or will apply, for their transfer to the Committee.

(3) Subject to paragraph (4), the period within which the payment must be made is—

- (a) in the case of a person falling within paragraph (2)(a), the period of 6 months beginning with the date on which he became employed as an officer; and
- (b) in the case of a person falling within paragraph (2)(b), the period of 6 months beginning with 1st May 1981 or, if later, the period of 6 months beginning with the date on which he becomes an officer.

(4) The Committee may in any particular case extend the period mentioned in paragraph (3).

(5) The sum paid under this regulation shall be treated for the purposes of these regulations as if it consisted of contributions made by the officer under regulation 14 in relation to his employment under an employing authority.

PART V

MODIFICATIONS AND PROVISIONS FOR SPECIAL CASES

Application to existing officers

47. In their application to existing officers these regulations shall have effect subject to the modifications set out in Part I of schedule 11.

Special provisions for the reckoning by existing officers as service of certain kinds of employment prior to 1st April 1950

48.—(1) Where an existing officer was entitled—

- (a) by virtue of regulation 5(6) of the 1950 regulations or the corresponding provision of the Belfast Corporation Superannuation Scheme to reckon as service any period of employment between 1st April 1939 and 4th February 1948, during which he was subject to the Act of 1937 or any other scheme approved for the purposes of regulation 5(6) of the 1950 regulations;
- (b) by virtue of regulation 15(1)(a) of the 1950 regulations or the corresponding provision of the Belfast Corporation Superannuation Scheme to reckon as service any period of employment prior to 1st April 1950 which was reckonable at that date for the purpose of calculating superannuation benefits under the Act of 1865, the Act of 1869, the Act of 1875, the Act of 1919 or any local Act;
- (c) by virtue of the proviso to regulation 15(8) of the 1950 regulations or the corresponding provision of the Belfast Corporation Superannuation Scheme to reckon as service any period of employment prior to 1st April 1950 under an employing authority;
- (d) by virtue of regulation 15(1)(a) or (b) of the 1951 Scheme to reckon as service any period of employment with the North of Ireland Chemical Company Ltd., the Holywood Gas Company or the Belfast Society for providing Nurses for the Sick Poor; or
- (e) by virtue of the proviso to regulation 23 of the 1951 Scheme to reckon as service any period of employment prior to 1st April 1950 reckonable at that date for the purpose of calculating superannuation benefits under the Act of 1943 and any period of employment after that date up to the date when the proviso became applicable to him and in respect of which he had contributed in accordance with the terms thereof,

and that period of employment would have continued to be reckonable under the previous regulations had these regulations not been made, then any such period of employment as aforesaid shall be reckonable as service in relation to the employment in which he is an officer.

(2) Where an existing officer who was subject to the provisions of the Act of 1943 and who did not exercise the option referred to in regulation 23 of the 1951 Scheme is transferred to an office which is, or holds an office which becomes, one which prior to 1st April 1950 would have been pensionable under the Act of 1869, any period of employment under the Belfast Corporation prior to 1st April 1950 which would have been at the date when this regulation becomes applicable to him reckonable as service for the purposes of the said Scheme if he had exercised the option under the said regulation, shall be reckonable as service under these regulations; but the period of employment from 1st April 1950 to the said date shall be reckonable as service only if he notifies the authority by whom he is employed, being a district council or public body, within 3 months after that date that he intends to pay and pays to that authority or body all arrears of contributions as from 1st April 1950 either in a lump sum or by such instalments as that authority or body may allow and in respect of such instalments the provisions of paragraph 2 and 3 of the second schedule to the 1962 regulations shall apply as if these regulations had not been made.

(3) In this regulation—

“the 1951 Scheme” means the Superannuation Scheme made by the Belfast Corporation under section 5A of the Act of 1950, as amended, on 20th April 1951.

Added years in the case of certain existing officers

49.—(1) Where an existing officer to whom regulation 43(1) of the 1962 regulations or the corresponding provision of the Belfast Corporation Superannuation Scheme applied possessing technical, professional or other special qualifications was appointed when above 30 years of age to an office under an employing authority for the due and efficient discharge of the duties of which such qualifications were required, the employing authority may, upon the resignation, retirement or death of such officer, direct that there shall be added to the length of his service as such officer such number of years not exceeding 10 as the employing authority may fix and any such years so added shall be reckonable as years of contributing service:

Provided that a direction shall not be made under this paragraph in respect of an officer if a consent has been given in respect of him under regulation 43(1) or under the corresponding provision of the previous regulations.

(2) There shall be paid into the fund by an officer in respect of whom a direction is made under paragraph (1) or by his personal representatives for each of the years added to his service by virtue of the direction, a contribution equal to 5% of the amount of the annual remuneration payable to him during the year which commenced on 1st April 1950, together with compound interest thereon as from 1st January 1952, up to the day preceding 1st December 1962, at the rate of 2½% per annum and as from 1st December 1962, at the rate of 3¼% per annum.

(3) There shall be paid into the fund by the employing authority in respect of an officer in respect of whom a direction is made under paragraph (1) such amount as may be actuarially determined as representing the difference between the amount of the contributions required to be made by the officer in accordance with paragraph (2) and the capital value of the additional liability falling upon the fund by virtue of the direction having been made.

(4) Any service reckonable by virtue of a direction made under paragraph (1) in relation to a person who has ceased to be an officer shall be deemed to have been reckonable immediately before 1st April 1972.

Application to female nurses, physiotherapists, midwives and health visitors

50. In their application to female officers who are nurses, physiotherapists, midwives or health visitors, these regulations shall have effect subject to the modifications set out in Part II of schedule 11.

Increase on payment of death gratuity in certain cases

51.—(1) This regulation applies where a person (in this regulation referred to as a “deceased officer”) during the period of 12 months beginning on 1st August 1979 died while in an employment in which he was a person to whom regulation 8A of the 1962 regulations applied, but had not made an election under that regulation.

(2) Where this regulation applies, if—

(a) notice for the purpose is given in writing to the Committee by his personal representatives within the period of 12 months beginning on the date of his death; and

(b) within one month after the date on which that notice is given payment of an amount equal to the amount specified in paragraph (3) is made to the fund, the death gratuity shall be calculated in accordance with paragraph (4).

(3) The amount mentioned in paragraph (2)(b) is the amount which would have been payable under regulation 8A(2) of the 1962 regulations in respect of such of his service before 1st April 1972 as is specified in the notice given under paragraph (2)(a), if he had made an election under the said regulation 8A(2) on the day on which he became a person to whom regulation 8A of the 1962 regulations applied.

(4) Where notice is given and payment made in accordance with paragraph (2) the death gratuity which became payable by reason of his dying while in his employment shall be calculated as if the deceased officer had completed payment under regulation 8A(2) of the 1962 regulations in respect of such of his service before 1st April 1972 as is specified in the notice.

Further provision for increases on payment of retiring allowance and death gratuity in certain cases

52.—(1) A person who—

- (a) attained the age of 65 years on or after 31st March 1978 and before 1st August 1979; and
- (b) was on the day before his 65th birthday in an employment in which he would have been a person to whom regulation 8A of the 1962 regulations applied, if that regulation had come into operation on 30th March 1978; and
- (c) was in that employment on 1st August 1979,

shall for the purposes of regulation 14 of the Local Government (Superannuation) (Amendment) (No. 3) Regulations (Northern Ireland) 1979(a) be deemed to be a retired officer falling within paragraph (1)(a) of that regulation and to have ceased to hold that employment on the day before his 65th birthday.

(2) In relation to such a person as is mentioned in paragraph (1)—

- (a) paragraph (3) of the aforesaid regulation 14 shall not apply and the notice mentioned in paragraph (2)(a) of that regulation may be given—
 - (i) by the person concerned or, if he died before 12th September 1980, by his personal representatives, within the period of 12 months beginning on 12th September 1980; or
 - (ii) if the person concerned dies within the period of 12 months beginning on 12th September 1980 without giving such a notice, by his personal representatives within the period of 12 months beginning on the date of his death;
- (b) the reference in paragraph (4)(a) of the aforesaid regulation 14 to 31st March 1978 shall be construed as a reference to 30th March 1978; and
- (c) references in paragraph (5)(a) of the aforesaid regulation 14 to paragraph (1)(a) of that regulation shall be construed as references to paragraph (1) of this regulation.

Reduction of pension in consequence of payment of reduced contributions under the previous regulations

53.—(1) The provisions of this regulation shall apply to every person, other than a person to whom in his employment under an employing authority proviso (x) to regulation 41 applies, who becomes entitled to receive a pension and who in the employment in relation to which he became entitled to that pension was an officer whose contributions for any period ending before 1st April 1980 were reduced under regulation 42 of the 1962 regulations or the corresponding provision of the 1950 regulations or the Belfast Corporation Superannuation Scheme.

(2) As from the date on which a person whose contributions were reduced as mentioned in paragraph (1) becomes entitled to receive payments in respect of a

pension or, if on becoming entitled to receive such payments he has not attained state pensionable age, as from the date on which he attains that age, the pension shall be reduced in respect of any period during which reduced contributions were paid—

- (a) if he became an officer before 1st January 1974 and within 12 months after leaving employment in relation to which he was subject to the Belfast Corporation Superannuation Scheme or the former Health Services regulations, or if he left that employment in order to undertake war service or if immediately after leaving that employment he became engaged in national service, within 6 months after the termination of that service, and remained an officer until becoming entitled to a pension, without any break of 12 months or more during no part of which he was a civil servant, a person in teaching service, a person subject to the Belfast Corporation Superannuation Scheme, a health service employee, a contributory employee or a local Act contributor, and if by virtue of the Belfast Corporation Superannuation Scheme or the former Health Services regulations, any superannuation allowance to which he might have become entitled under the enactment to which he was subject as aforesaid would have been reduced by reference to his age at the date on which the Belfast Corporation Superannuation Scheme or the former Health Services regulations became applicable in relation to him by the annual sum shown in the appropriate column of the relative table set out in schedule 12 in relation to an age which corresponds with his age at the date on which the Belfast Corporation Superannuation Scheme or the former Health Services regulations became applicable in relation to him, for each year of contributing service between that date and 31st March 1980;
- (b) if he became an officer within 12 months after leaving employment in relation to which he was subject to the Act of 1937 or a local Act scheme, as modified by regulations made under section 69(4) of the National Insurance Act, 1946(a) (which relates to the modification of pension schemes in consequence of the passing of that Act), or if he left that employment in order to undertake war service or if immediately after leaving that employment he became engaged in national service, within 6 months after the termination of that service, and remained an officer until becoming entitled to a pension, without any break of 12 months or more during no part of which he was a civil servant, a person in teaching service, a person subject to the Belfast Corporation Superannuation Scheme, a health service employee, a contributory employee or a local Act contributor, and if by virtue of the said regulations or regulations made under section 1 of the Act of 1953 (which authorises regulations to be made as to superannuation benefits for persons who are or have been contributory employees) or a local Act scheme any superannuation allowance to which he might have become entitled under the enactment or scheme to which he was subject as aforesaid would have been reduced by reference to his age at the material date by the annual sum shown in the appropriate column of the relative table set out in schedule 12 in relation to an age which corresponds with his age at the material date, for each year of contributing service between that date and 31st March 1980 or in respect of which he paid reduced contributions in pursuance of a scheme (hereinafter called a "pre-existing scheme") made under section 28(3) of the Widows', Orphans' and Old Age Contributory Pensions Act, 1936(b) (which conferred a power to modify existing superannuation schemes), or the corresponding provisions of any Act repealed by that Act;
- (c) if he became an officer within 12 months after leaving employment in which he was in teaching service or if he left that employment in order to undertake war service or if immediately after leaving that employment he became

(a) 1946 c. 67

(b) 1936 c. 33

engaged in national service, within 6 months after the termination of that service, and remained an officer until becoming entitled to a pension, without any break of 12 months or more during no part of which he was a civil servant, a person in teaching service, a person subject to the Belfast Corporation Superannuation Scheme, a health service employee, a contributory employee or a local Act contributor, and if by virtue of regulations made under section 66(4) of the National Insurance Act (Northern Ireland), 1946(a) modifying regulations made under Article 11 of the Order, any superannuation allowance to which he might have become entitled by virtue of his employment in teaching service would have been reduced by reference to his age at a given date by the annual sum shown in the appropriate column of the relative table set out in schedule 12 in relation to an age which corresponds with his age at the date which was relevant for the purposes of the aforesaid regulations modifying regulations made under Article 11 of the Order for each year of contributing service between that date and 31st March 1980;

- (d) if, not being such a person as aforesaid, he was an officer on 1st April 1950, or where a person was on war service or national service on that date and became an officer within 6 months after the termination of that service and remained an officer without any break of 12 months or more during no part of which he was an established civil servant, a person in teaching service, a person subject to the Belfast Corporation Superannuation Scheme, a health service employee, a contributory employee or a local Act contributor by the annual sum shown in the appropriate column of the relative table set out in schedule 12 in relation to an age which corresponds with his age at 1st April 1950 or at the date on which he became an officer, whichever was the later, for each year of contributing service on and after 1st April 1950 or on and after the date on which he became an officer, whichever was the later and 31st March 1980; and
- (e) in any other case by the sum of £1.70 for each year of contributing service between 1st April 1950 and 31st March 1980:

Provided that—

- (i) any years added to an officer's service by virtue of a consent given under regulation 43(1) or the corresponding provision of the previous regulations, shall be deemed to be contributing service rendered after 1st April 1950;
- (ii) for the purpose of calculating the amount of any reduction under this regulation, where an officer's service is increased by virtue of regulation 40(3) and he ceased to hold the employment in respect of which the pension is received before 1st April 1980, he shall be deemed to have paid reduced contributions under this regulation in respect of that added service;
- (iii) if a person, having paid reduced contributions for any period in pursuance of a pre-existing scheme has, in pursuance of that scheme, paid a sum representing the difference between those reduced contributions and the sum he would have contributed had his contributions not been reduced, his service during that period shall not for the purposes of sub-paragraph (b) be treated as service in respect of which reduced contributions were paid;
- (iv) if a person is entitled to reckon any prior period of employment or any period of war service or national service for the purpose of calculating the pension to which he has become entitled otherwise than as provided in schedule 15 then, if the period so reckonable was a period during which he

paid contributions at an unreduced rate, his pension, in so far as it falls to be calculated by reference to that service, shall not be reduced under the provisions of this regulation;

- (v) in the case of an officer who within 12 months before becoming an officer was in employment subject to the Belfast Corporation Superannuation Scheme and who immediately before 1st April 1950 was subject to the provisions of the Act of 1943 sub-paragraph (e) shall have effect as if the references therein to "service on and after the appointed day" and "service on and after that day" were references respectively to "service before, on and after 1st April 1950" and "service before, on and after that date"; and
- (vi) the total amount of the reduction shall in no case exceed £67.75 per annum.

(3) In the case of a person to whom regulation 42(1)(a) of the 1962 regulations or the corresponding provision of the Belfast Corporation Superannuation Scheme applied who continues to pay additional contributions in respect of years added under regulation 26 of those regulations or that scheme, no reduction to the pension shall be made under paragraph (2) in connection with those added years.

(4) In the case of an officer who on completing 45 years' service or 45 years' contributing service and non-contributing service, the non-contributing service being reckoned at half its length, would, if he then ceased to be employed, be entitled to a pension, any further service shall be disregarded for the purposes of paragraph (2), if that paragraph subsequently becomes applicable in relation to him.

(5) In the case of a person to whom regulation 42(8) of the 1962 regulations applied, no account shall be taken for the purposes of paragraph (2) of his service during the period in which the said regulation 42(8) applied to him.

(6) If during any period ending before 1st April 1980 an officer has not paid contributions under the previous regulations by virtue of the fact that the amount of the reduction in his contributions provided for by regulation 42 of the 1962 regulations or the corresponding provision of the 1950 regulations or the Belfast Corporation Superannuation Scheme equalled or exceeded the amount of his contributions, he shall nevertheless be deemed for the purpose of regulation 39(1)(a) to have made the contributions required by the previous regulations in respect of that period.

(7) Where a person became an officer before 1st January 1974 within 12 months after leaving such employment as is mentioned in regulation 18(3)(e)(iv) or (f) of the 1962 regulations (as originally enacted) or the corresponding provisions of the Belfast Corporation Superannuation Scheme or, if he left that employment in order to undertake war service or if immediately after leaving that employment he became engaged in national service or after 31st December 1973 became an officer within 12 months after ceasing to be employed in non-local government employment and in either employment he was an insured person within the meaning of the National Insurance Act (Northern Ireland), 1946 or any corresponding enactment in force in the part of Her Majesty's dominions in which he was employed, then if he had not been excepted from the operation of any provision (hereinafter called "the modification provision") of the scheme to which he was subject modifying the benefits provided by the scheme in relation to any such insured person as aforesaid,

- (a) the provisions of this regulation shall apply to him as if any service which he is entitled to reckon under these regulations, being service in respect of employment of which account would have been taken under the modification provision for the purpose of reducing any benefit to which the person might have become entitled under the said scheme had he continued to be subject thereto, were contributing service rendered on or after 1st April 1950; and

- (b) if the modification provision modified any benefit to which he might have become entitled under the said scheme by reference to a table and to his age at a given date, this regulation shall have effect as if he were a person to whom paragraph (2)(d) applied, except that the reference therein to his age at a given date shall be construed as a reference to his age at the date which was relevant for the purposes of the modification provision:

Provided that sub-paragraph (b) shall not apply to any person unless the modification provision, or any corresponding provision modifying the benefits provided by any superannuation scheme to which he was formerly subject in employment which was reckonable as service for the purposes of the scheme applicable to him in such employment as is mentioned in regulation 18(3)(e)(iv) or (f) of the 1962 regulations (as originally enacted) or the corresponding provisions of the Belfast Corporation Superannuation Scheme applied to him on or before 1st April 1950.

(8) For the purposes of sub-paragraphs (a), (b), (c) and (d) of paragraph (2) a person shall not be treated as having had such a break as is therein mentioned if—

- (a) he ceased at any time to be an officer, a civil servant, a person in teaching service, a person subject to the Belfast Corporation Superannuation Scheme, a health service employee, a contributory employee or a local Act contributor, in order to undertake war service and re-entered employment in one of those capacities within 6 months after the termination of that service;
- (b) he ceased at any time to be an officer, a civil servant, a person in teaching service, a person subject to the Belfast Corporation Superannuation Scheme, a health service employee, a contributory employee or a local Act contributor, immediately after so ceasing became engaged in national service, and re-entered employment in one of those capacities within 6 months after the termination of that service;
- (c) he ceased at any time to be an officer in order to enter an approved course of study or training and re-entered employment as an officer without having had a break of 12 months or more since leaving his previous employment (no account being taken of the period of the said course of study or training), or within 6 months after the termination of national service in which he became engaged on completion of that course; or
- (d) he ceased at any time to be an officer and—
- (i) immediately thereafter became engaged in national service;
- (ii) on the termination of that service entered an approved course of study or training; and
- (iii) re-entered employment as an officer within 6 months after the termination of his national service (no account being taken of the period of the said course of study or training).

(9) In this regulation—

(a) “the material date” means—

- (i) in relation to a person to whom paragraph (2)(b) applies (other than a person who was subject to the provisions relating to modification of retirement benefits contained in the former English or Scottish Local Government regulations, or who was subject to corresponding provisions contained in a local Act scheme), the date on which regulations made under section 69(4) of the National Insurance Act, 1946(a) first applied to him; and

- (ii) in relation to a person to whom paragraph (2)(b) applies and who was subject to the said provisions in the former English or Scottish Local Government regulations or corresponding provisions contained in a local Act scheme, the material date as defined in paragraph 1(1) of the third schedule to the former English or Scottish Local Government regulations, or, as the case may be, the corresponding date prescribed by the relevant local Act scheme;
- (b) "superannuation allowance" includes a retirement benefit as defined in regulation 24 of the former English or Scottish Local Government regulations and any corresponding benefit under a local Act scheme; and
- (c) the reduction of any pension under this regulation shall be calculated by reference to the years and any part of a year of service, the reduction for such part of a year being an amount which bears the same proportion to the amount for a year as the number of days in that part year bears to 365 days.

Modification of benefits attributable to a period of participating employment

54. The superannuation benefits payable under these regulations to or in respect of an officer who has at any time been in participating employment shall be modified in accordance with the provisions of schedule 13.

Employments to be treated for certain purposes as employments under a single employer

55. All employments in which a person's service qualifies him for retirement benefits under these regulations shall be treated for the purposes of Part III of the Insurance Act and of any regulations made thereunder as employments under a single employer different from the employer in any other employment.

Limitation of surrender, assignment, etc., of pensions

56. No provision of these regulations—

- (a) for the surrender or assignment of a pension; or
- (b) for the reduction, termination or suspension of a pension where the provision is invoked for any cause other than one prescribed by regulations made under section 56(1)(c) of the Insurance Act,

shall apply so as to reduce a pension payable in respect of any period of service to an officer who attains state pensionable age below the minimum rate of equivalent pension benefits applicable in respect of that period under the provisions of Part III of the Insurance Act; and for this purpose "service" means service in a non-participating employment which is reckonable by an officer for the purpose of calculating the amount of any benefit payable to him, except any earlier period of such service in respect of which—

- (i) a payment in lieu of contributions has been made; or
- (ii) equivalent pension benefits satisfying the requirements of the Insurance Act have already been assured to him.

PART VI

REQUIREMENTS FOR CONTRACTING-OUT UNDER THE PENSIONS ORDER

Guaranteed minimum pension for certain officers and their widows

57.—(1) This regulation shall apply if the service of an officer in any employment in which he is an officer becomes contracted-out employment by reference to the scheme and it shall then override any other provisions of the scheme which are inconsistent with it, except regulations 18, 29 and 30.

(2) If an officer has a guaranteed minimum under Article 37 of the Pensions Order in relation to the pension to which he is entitled—

(a) he shall, as from the date on which he attains state pensionable age be entitled to receive, in relation to that pension, not less than his guaranteed minimum pension, the weekly rate of which shall be not less than his guaranteed minimum under that Article; and

(b) if a male officer dies at any time and leaves a widow, the weekly rate of the widow's pension shall, during any such period as is mentioned in Article 38(6) of the Pensions Order, be not less than half his guaranteed minimum.

(3) Where this regulation applies in the case of an officer who on ceasing to hold the employment in which he is an officer does not become entitled to a pension or, in the case of a male officer on whose death no widow's pension is payable to his widow, then—

(a) the officer on attaining state pensionable age shall be entitled to a pension under the scheme, the weekly rate of which is equal to his guaranteed minimum; and

(b) in the case of a male officer, if he dies at any time and leaves a widow, she shall during any such period as is mentioned in Article 38(6) of the Pensions Order be entitled to a pension under the scheme, the weekly rate of which is equal to half his guaranteed minimum.

(4) Where an officer on attaining state pensionable age is in employment in which he is an officer and continues without any break of service in that employment until the expiration of 5 years from the date on which he attains that age then, notwithstanding that he does not cease to hold that employment, if he has a guaranteed minimum in relation to the pension to which he would become entitled, if he were to cease to hold that employment, he shall be entitled as from the expiration of the said 5 years to such part of that pension as equals his guaranteed minimum:

Provided that if the officer consents to the non-application to him of this paragraph, this paragraph shall not apply to him so long as the consent continues in force.

(5) In paragraphs (2) and (3) "weekly rate" means, in relation to a pension which is paid otherwise than at weekly intervals, a rate which is equivalent to the guaranteed minimum of the officer in question having regard to the period in respect of which the pension is paid.

Rate of pension of certain officers and restriction on right to elect for early payment thereof

58.—(1) This regulation shall apply to an officer who on ceasing to hold an employment in which he is an officer and which in relation to him is contracted-out employment by reference to the scheme becomes entitled to a pension by virtue of regulation 18(1)(c) or (e).

(2) The provisions of regulation 20(6) shall not operate so as to reduce the annual rate of the pension to which a female officer to whom this regulation applies becomes entitled on ceasing to hold the employment mentioned in paragraph (1), below an annual rate determined by multiplying 1/80th of her average remuneration by the length in years of the whole period of her service in contracted-out employment by reference to the scheme.

(3) Notwithstanding anything in regulation 19(1)(a)(iv) or (2)(b), an officer to whom this regulation applies may not make an election under the said regulation 19(1)(a)(iv) or (2)(b) if the pension to which he becomes entitled on ceasing to hold the employment mentioned in paragraph (1)—

(a) is a pension in relation to which he has a guaranteed minimum under Article 37 of the Pensions Order; and

- (b) on reduction under regulation 20(6) would, but for the provisions of regulation 57(2), be less than his guaranteed minimum pension.

Postponement and suspension of guaranteed minimum pension

59. Where the commencement of the guaranteed minimum pension to which an officer is entitled under the scheme is postponed for any period or the whole or part of that pension is suspended during any period his guaranteed minimum shall be increased to the extent, if any, specified in Article 37(6) of the Pensions Order, as amended from time to time.

Provisions with respect to pension of certain widows

60.—(1) This regulation shall apply to the widow of an officer who dies—

- (a) while serving in an employment which in relation to him is contracted-out employment by reference to the scheme; or
 (b) after termination of his service in that employment,

who becomes entitled on her deceased husband's death to a widow's pension.

(2) Where the annual rate of the widow's pension to which a widow to whom this regulation applies is entitled as mentioned in paragraph (1) would be higher if it were determined in accordance with paragraph (3) instead of regulation 24, then that pension shall be payable at the higher rate.

(3) For the purposes of paragraph (2) the annual rate of the widow's pension of a widow to whom this regulation applies shall be determined by multiplying 1/160th of the average remuneration of her deceased husband by the length in years of the whole period of his service in contracted-out employment by reference to the scheme.

Modified widow's pension in the case of a post-retirement marriage

61.—(1) This regulation shall apply to the widow of an officer who dies after termination of his service in an employment which in relation to him was contracted-out employment by reference to the scheme and the marriage took place after the termination of her deceased husband's service in that employment.

(2) In relation to a widow to whom this regulation applies who, but for proviso (i) to regulation 24(1) would have become entitled on her deceased husband's death to a widow's pension, regulation 24 shall have effect as if that proviso were omitted; and as if—

(a) in paragraph (2)—

(i) in sub-paragraph (b), after the words "half of" there were inserted the words "that part of" and after the word "pension" in the second place where it occurs there were added the words "which was attributable to the whole period of his service in contracted-out employment within the meaning of the Pensions Order by reference to the scheme"; and

(ii) in sub-paragraph (c), after the words "half of" there were inserted the words "that part of" and at the end of that sub-paragraph there were inserted the words "and which would have been attributable to the whole period of his service in contracted-out employment within the meaning of the Pensions Order by reference to the scheme"; and

(b) in paragraph (3)(a), after the words "at the rate" there were inserted the words "of one half of the rate" and for the words "his pension" there were substituted the words "that part of his pension which was attributable to the whole period of his service in contracted-out employment within the meaning of the Pensions Order by reference to the scheme".

Further restriction on allocation of part of pension

62. Notwithstanding anything in regulation 22 and schedule 5, an officer whose service in an employment in which he is an officer is or was contracted-out employment by reference to the scheme shall not surrender under the said regulation 22 and the said schedule 5, any such part of the pension to which he would, if he ceased to hold that employment, or has, on ceasing to hold that employment, become entitled as would result in that pension—

- (a) becoming payable at an annual rate less than an annual rate determined by multiplying 1/80th of his average remuneration by the length in years of the whole period of his service in contracted-out employment by reference to the scheme; and
- (b) if he has a guaranteed minimum under Article 37 of the Pensions Order in relation to that pension; being, but for the provisions of regulation 57(2), less than his guaranteed minimum pension.

Further restriction on return of contributions

63. Notwithstanding anything in regulation 16, an officer who ceases to be employed in the circumstances mentioned in regulation 18(1)(c) or who satisfies the requirements of regulation 18(1)(e) shall not be entitled by virtue of the said regulation 16 to receive any sum by way of return of contributions in respect of any period of his service in contracted-out employment by reference to the scheme.

Further restriction on forfeiture of rights

64. Notwithstanding anything in regulation 78 no direction shall be given under that regulation which would deprive an officer of his guaranteed minimum pension and, in the event of his dying leaving a widow, his widow of her widow's guaranteed minimum pension, unless the offence in consequence of which he has been dismissed or resigned or otherwise ceased to hold his employment is—

- (a) an offence of treason; or
- (b) one or more offences under the Official Secrets Acts 1911 to 1939(a) for which he has been sentenced on the same occasion to a term of imprisonment of, or to two or more consecutive terms amounting in the aggregate to, at least 10 years.

PART VII

INTERCHANGE

Outward transfers

65.—(1) Subject to paragraph (5), the Committee shall pay a transfer value in respect of a person who has ceased to be employed as an officer and has become employed in approved non-local government employment if the conditions in paragraph (2) are satisfied.

(2) The conditions are that—

- (a) the person has made a written request to the Committee for the transfer value to be paid; and
- (b) subject to paragraph (3), the request was made not later than 6 months after the date on which he became employed in his approved non-local government employment; and
- (c) the scheme managers of his approved non-local government scheme have agreed to accept the transfer value; and

- (d) in the case of a person who ceased to be employed as an officer before 31st March 1972, the Committee have consented to the payment of the transfer value; and
- (e) in the case of a person who received a return of contributions in relation to his service as an officer (other than a person falling within paragraph (5)(b) or (c)), he has within 3 months of making his request under sub-paragraph (a) paid to the Committee—
- (i) a sum equal to the contributions returned to him, together with any interest which he was paid;
 - (ii) a sum equal to any deduction made on account of tax under section 378(2) of the Income Tax Act 1952(a) or section 209(2) of the Income and Corporation Taxes Act 1970(b); and
 - (iii) compound interest on both those sums calculated in accordance with regulation 68 for the period beginning with the date on which he received the return of contributions and ending on the date of his request under sub-paragraph (a):

Provided that no interest is to be paid if that period is less than 6 months.

(3) The Committee may in any particular case extend the period mentioned in paragraph (2)(b).

(4) The Committee shall not give their consent under paragraph (2)(d) unless—

- (a) in the interval between the employments, the person was in employment outside the United Kingdom in relation to which rules made under section 2 of the Superannuation (Miscellaneous Provisions) Act 1948(c) applied; or
- (b) the person left his employment as an officer with a right to a prospective pension under a local Act scheme,

and he has not previously made an application for a transfer value to be paid to the scheme managers concerned in relation to his service as an officer which was refused.

(5) A transfer value shall not be paid in respect of a person—

- (a) who has received any benefit (other than a return of contributions) in relation to his service as an officer; or
- (b) who ceased to be employed as an officer on or after 15th August 1975 but before 26th August 1977 with an aggregate of at least 5 years' service and who has received a return of contributions in relation to that period of service;
- (c) who ceased to be employed as an officer on or after 26th August 1977 and who has received a return of contributions in relation to that period of service;
- (d) who ceased to be employed as an officer on or after 6th April 1978 having reached state pensionable age, unless his accrued pension for the purposes of schedule 14 relates solely to service after he reached state pensionable age; or
- (e) who ceased to be employed as an officer on or after 6th April 1978 and who has become employed in approved non-local government employment which is not contracted-out employment for the purposes of the Pensions Order unless—
 - (i) the person is a married woman or widow who has made, or is treated as having made, an election for the purposes of Article 5(2) of that Order and she has not revoked that election and, in consequence, on ceasing to be an officer she has no accrued rights under these regulations to a guaranteed minimum pension in connection with her employment as an officer; or

- (ii) an election has been made under Article 44(2) of that Order to pay a contributions equivalent premium with a view to extinguishing the person's accrued rights under these regulations to a guaranteed minimum pension in connection with his employment as an officer; or
- (f) in respect of whom a transfer value has been paid by the Committee since he ceased to be employed as an officer; or
- (g) who, on becoming employed in approved non-local government employment became entitled, without any condition as to receipt of a transfer value, to reckon his service as an officer in relation to his approved non-local government employment; or
- (h) if a direction in relation to his service as an officer has been made by the Committee under regulation 78 or the corresponding provision of the previous regulations.

Amount of transfer value, etc.

66.—(1) The amount of any transfer value payable under regulation 65 shall be calculated in accordance with the provisions of schedule 14:

(2) The transfer value shall be paid to the scheme managers by the Committee out of the fund.

(3) The Committee shall, if so requested, provide the scheme managers and the person to whom the transfer value relates with a statement showing how the transfer value was calculated.

Termination of right of payment from the fund

67. Notwithstanding any provision of these regulations or of the previous regulations a person in respect of whom a transfer value is to be or has been paid under regulation 65 shall cease to be entitled to any payment from the fund on account of the service to which the transfer value relates.

Compound interest on certain sums

68. Compound interest under regulation 65(2)(e)(iii) and paragraph 1(2) of schedule 14 shall be calculated:—

- (a) at the rate of 6% with yearly rests for each complete period of a year ending before 1st April 1977 (any residual period of less than a year being ignored); and
- (b) at the rate of 2¼% with 3-monthly rests for each complete period of 3 months beginning after 31st March 1977 (any residual period of less than 3 months being ignored).

Inward transfers

69.—(1) Subject to paragraph (4), the Committee shall accept and credit to the fund a transfer value offered to them in respect of a person by the scheme managers of his previous non-local government scheme if the conditions specified in paragraph (2) are satisfied.

(2) The conditions are that—

- (a) the person has made a written request to the Committee for the transfer value to be accepted; and
- (b) subject to paragraph (3), the request was made not later than 6 months after the date on which he became employed in employment under an employing authority; and
- (c) the transfer value is not offered on conditions which are inconsistent with the provisions of these regulations; and

- (d) except in the case of a person who became employed in employment under an employing authority on or after 26th August 1977 and who ceased to be employed in his non-local government employment on or after 31st March 1972, the Committee have consented to the transfer value being accepted; and
- (e) in the case of a person who became employed in employment under an employing authority before 31st March 1972, he was employed in employment under an employing authority on that date.

(3) The Committee may in any particular case extend the period mentioned in paragraph (2)(b).

(4) A transfer value shall not be accepted by the Committee in respect of a person if—

- (a) his non-local government employment was contracted-out employment for the purposes of the Pensions Order; and
- (b) his non-local government scheme was not a statutory scheme or a scheme which is to be treated for the purposes of schedule 15 as being a statutory scheme; and
- (c) the transfer value would not secure a resultant pension at least equal to the annual equivalent of his guaranteed minimum in respect of service to which the transfer value relates.

(5) A person's resultant pension shall be calculated in accordance with the formula:—

$$R = \left[\frac{N \times S}{80} \right] - E,$$

where—

R is the annual amount of the resultant pension;

N is the service (expressed in years and fractions of a year) which would, apart from paragraph (4), be credited to him under regulation 70(1)(a) if the transfer value were to be accepted by the Committee;

S is the annual rate of his remuneration on becoming employed as an officer (if he is paid weekly, the annual rate shall be calculated by multiplying the weekly rate by 52.18); and

E is the annual rate of the equivalent pension benefits (if any) in respect of service to which the transfer value relates and for which the Committee would, apart from paragraph (4), become responsible if the transfer value were to be accepted.

(6) A person's guaranteed minimum shall be calculated in accordance with Article 37 of the Pensions Order (except that paragraphs (7) and (8) shall be ignored) by reference to the regulations applying in relation to that Article, and the orders in force under Article 23 of that Order, when he becomes an officer of an employing authority, and the annual equivalent shall be calculated by multiplying the guaranteed minimum by 52.18.

Right to reckon service

70.—(1) Where a transfer value has been accepted in respect of a person under regulation 65—

- (a) he shall, subject to regulation 71(4), (5) and (6), be entitled to reckon as contributing service a period calculated in accordance with schedule 15 for all purposes of these regulations except that of determining whether any benefit (other than any benefit under regulation 18(2)) is payable to or in respect of him; and

- (b) he shall be entitled to reckon as service for the purpose of determining whether any benefit is payable to or in respect of him any service to which the transfer value relates which would not otherwise have been so reckonable.
- (2) A period reckonable under paragraph (1)(a) shall be treated as service after 31st March 1972 for the purpose of making any calculation under these regulations.
- (3) Service reckonable under paragraph (1)(b) shall count at its actual length.
- (4) The Committee shall provide the person with a written notice stating the period of service which he is entitled to reckon under paragraph (1)(a) and (b) and in the case of a person who became employed as an officer before 1st April 1980 whether or not his pension is subject to reduction under regulation 72 or 73.

Increase in return of contributions

71.—(1) Where—

- (a) a person to whom regulation 70 applies ceases to be employed as an officer in circumstances in which he would be entitled to a return of contributions under regulation 16(2) to (4); and
- (b) he would have been entitled to a return of contributions under his non-local government scheme in respect of service to which the transfer value accepted under regulation 69 relates on the termination of his non-local government employment if a transfer value had not been payable; and
- (c) no previous increase has been made under this regulation in relation to that service;

the sum due to him under regulation 16(6) shall be increased by an amount equal to the return of contributions (including any interest) which would have been paid to him under his non-local government scheme in respect of that service in the circumstance specified in sub-paragraph (b) if it had been paid when the transfer value was received by the Committee.

(2) When compound interest is payable on the amount of the contributions to be returned under regulation 16(6), compound interest calculated at the same rate and in the same manner shall also be payable on the amount of the increase under paragraph (1) for the period beginning with the date on which the transfer value was received by the Committee and ending on the date on which he ceased to be employed as an officer.

(3) Nothing in paragraphs (1) and (2) shall confer any entitlement to an increase on account of contributions which were returned to and were not subsequently repaid by the person who paid them.

(4) Where a sum due under regulation 16(6) is increased under paragraph (1) by an amount equal to the whole of the person's contributions in connection with the service to which the transfer value relates and that is the only service to which the transfer value relates, his right to reckon service under regulation 70(1)(a) (but not under regulation 70(1)(b)) on account of the transfer value shall be extinguished when the increased payment is made.

(5) Where a sum due under regulation 16(6) is increased under paragraph (1) and paragraph (4) does not apply, the person's right to reckon service under regulation 70(1)(a) (but not under regulation 70(1)(b)) on account of the transfer value shall be reduced in accordance with the formula in paragraph (6) when the increased payment is made.

- (6) The formula mentioned in paragraph (5) is:

$$A = B \times \frac{(C - D)}{C}$$

where —

A is the reduced service which the person is entitled to reckon under regulation 70(1)(a) after the payment is made;

B is the service which he is entitled to reckon under regulation 70(1)(a) before the payment is made;

C is the service which he is entitled to reckon under regulation 70(1)(b); and

D is the service on account of which the increase under paragraph (1) is made and, for this purpose, the service shall count at its actual length.

(7) Service shall be expressed in years and fractions of a year for the purpose of making the calculation in paragraph (6).

Reduction of pension in connection with retirement pension under section 28 of the Act of 1975 or corresponding provisions of earlier legislation

72.—(1) The pension of a person to whom regulation 70 applies shall be reduced in accordance with paragraph (2) where—

(a) he became an officer before 1st April 1980; and

(b) on so becoming an officer he was subject to regulation 42(2) of the 1962 regulations or the corresponding provision of the Belfast Corporation Superannuation Scheme; and

(c) his pension is calculated by reference to contributing service which includes the period which he is entitled to reckon under regulation 70(1)(a).

(2) The provisions of regulation 53(2) shall apply in relation to the period which a person is entitled to reckon under regulation 70(1)(a) as if—

(a) during that period he had been a person subject to regulation 42(2) of the 1962 regulations; and

(b) that period were service after the relevant date.

(3) In this regulation “relevant date” means 31st March 1950 or, where the pension is to be reduced under regulation 53(2)(a), (b), (c) or (d), such other date as is appropriate.

Reduction of pension in connection with graduated retirement pension under section 35 of the Insurance Act or corresponding provisions of earlier legislation

73.—(1) The pension of a person to whom regulation 70 applies shall be reduced by the amount specified in paragraph (2) where—

(a) he became employed as an officer after 31st December 1973 and before 1st April 1980; and

(b) his non-local government scheme was a statutory scheme; and

(c) in calculating the amount of the transfer value accepted under regulation 69 a deduction was made in connection with graduated retirement benefit under section 35 of the Insurance Act; and

(d) his pension is calculated by reference to contributing service which includes the period which he is entitled to reckon under regulation 70(1)(a).

(2) The specified amount is the reduction in connection with graduated retirement benefit under section 35 of the Insurance Act which would have been made to the person's pension under his non-local government scheme in relation to the service to which the transfer value relates if on ceasing to be employed in his non-local government employment—

(a) he had reached state pensionable age; and

(b) he had become entitled to the immediate payment of a pension under that scheme instead of the payment of a transfer value.

(3) The reduction under this regulation shall take effect on the date on which the person's pension becomes payable or, if later, the date on which he reaches state pensionable age and shall be additional to any reduction required by regulation 72.

(4) The reduction under this regulation shall be treated for the purposes of schedule 14 as a reduction made in connection with graduated retirement benefit under section 35 of the Insurance Act.

PART VIII

MISCELLANEOUS

Avoidance of duplicate benefits

74. If the Committee are of opinion that any service in respect of which a benefit is payable under these regulations has been or will be taken into account for the purpose of any other benefit which has or may become payable out of public funds, the Committee may make such deduction from the benefit under these regulations as may appear to them to be equitable, in order to secure that there may not be payable in respect of the same service a benefit under these regulations as well as such other benefit as aforesaid.

Benefits not assignable

75. Subject to the provisions of regulation 77, a pension or other benefit to which an officer, or the spouse or dependant of an officer, becomes entitled under these regulations shall be payable to, or in trust for, the person who is entitled to receive it, and shall not be assignable or chargeable with his debts or other liabilities.

Payment without formal proof of title in certain cases

76. Where any sum not exceeding £1,500 is due under these regulations to a person who has died or to his personal representatives, the Committee may, without requiring the production of probate or letters of administration of the estate of the deceased person, pay out of the fund the whole or any part of that sum to the person's personal representatives or to the person, or to or among any one or more of any persons, appearing to the Committee to be beneficially entitled to the estate of the deceased person, and any person to whom such a payment is made, and not the Committee, shall be liable to account for the sum paid to him under this regulation.

Disposal of sum payable to a person mentally or physically disabled

77.—(1) Subject to the provisions of paragraph (3), where any sum is payable under these regulations to any person (in this regulation referred to as "the beneficiary") who is receiving treatment for mental disorder in a hospital within the meaning of the Mental Health Act (Northern Ireland), 1961(a), the Committee may pay so much of the said sum as they think fit to that hospital to be applied for his benefit, and may pay the residue, if any, or such part thereof as the Committee think fit for or towards the maintenance and benefit of the spouse and relatives of the beneficiary.

(2) Where a beneficiary who is not receiving treatment for mental disorder in a hospital as aforesaid is certified by a justice of the peace or minister of religion and by a registered medical practitioner to be unable by reason of mental or physical disability to manage his affairs, the Committee may pay to the person having the care of the beneficiary so much of the sum payable to the beneficiary as they think fit, and may pay the residue, if any, or such part thereof as the Committee think fit, for or towards the maintenance and benefit of the spouse and relatives of the beneficiary.

(a) 1961 c. 15

- (3) The Committee shall not make any payment—
- (a) under paragraph (1) or (2) if a committee, receiver or guardian has been appointed to manage the beneficiary's estate pursuant to the Lunacy Regulation (Ireland) Act, 1871(a); or
 - (b) under paragraph (1) to any hospital towards the cost of treatment which, under any enactment, is to be provided free of charge.

Forfeiture of rights

78. The Committee may direct that a person who is or has been an officer shall forfeit the whole or any part of any benefit which would apart from this regulation be payable to or in respect of that person under these regulations where that person has been convicted of an offence committed by him before such benefit becomes payable, being—

- (a) an offence in connection with his employment as an officer which is certified by a Minister of the Crown either to have been gravely injurious to the State or to be liable to lead to serious loss of confidence in the public service, or
- (b) an offence of treason, or
- (c) one or more offences under the Official Secrets Acts 1911 to 1939(b) for which he has been sentenced on the same occasion to a term of imprisonment of, or to two or more consecutive terms amounting in the aggregate to, at least 10 years.

Recovery or retention of certain sums where as a consequence of an officer's fraudulent act or grave misconduct an employing authority have suffered a financial loss

79.—(1) If an officer (not being an officer employed by the Committee) is dismissed or resigns or otherwise ceases to hold his employment in consequence of an offence of a fraudulent character or grave misconduct, being such an offence or such misconduct in connection with his employment, then if the employing authority have suffered direct financial loss by reason of the offence or misconduct they shall be entitled to recover from the Committee—

- (a) in the case of an officer who ceases to be employed in the circumstances mentioned in regulation 18(1)(a), (b), (c) or (d), a sum not exceeding the lesser of the following amounts—
 - (i) the whole, or any part, of the officer's contributions, being contributions not returned to him or paid to his spouse or any dependant of his under regulation 16, and being contributions relating to any period or periods of previous service in respect of which the Committee have directed, under regulation 78, that the whole of any benefit which would apart from that regulation have been payable to or in respect of him, shall be forfeited; and
 - (ii) the amount of the direct financial loss suffered by the employing authority in consequence of the offence or misconduct;
- (b) in the case of any other officer, a sum not exceeding the lesser of the following amounts—
 - (i) the whole, or any part, of the officer's contributions not returned to him or paid to his spouse or any dependant of his under regulation 16; and
 - (ii) the amount of the direct financial loss suffered by the employing authority in consequence of the offence or misconduct;

Provided that:

- (i) where a payment in lieu of contributions has been made or is due in respect of an officer, the employing authority shall not under this paragraph be

(a) 1871 c. 22

(b) 1911 c. 28; 1920 c. 75; 1939 c. 121

entitled to recover from the Committee so much of the officer's contributions as amounts to one-half of such payment in lieu of contributions; and

- (ii) where an employing authority have recovered from the Committee a sum under this paragraph, the employing authority shall, if the Committee are thereafter required to pay a transfer value in respect of an officer to whom the recovery of such sum relates, on demand by the Committee repay to the Committee a sum equal to the said sum recovered by the employing authority.

(2) If an officer employed by the Committee is dismissed or resigns or otherwise ceases to hold his employment in consequence of an offence of a fraudulent character or grave misconduct, being such an offence or such misconduct in connection with his employment, then if the Committee have suffered direct financial loss by reason of the offence or misconduct they may retain in the fund a sum not exceeding the lesser of the amounts specified in whichever of paragraphs (1)(a) or (1)(b) would be appropriate in the circumstances of the case.

Recovery or retention of certain sums where as a consequence of an officer's criminal, negligent or fraudulent act or omission he has incurred a monetary obligation to his employing authority

80.—(1) If an officer is dismissed or resigns or otherwise ceases to hold his employment in consequence of a criminal, negligent or fraudulent act or omission on his part, being such an act or omission arising in connection with his employment, then if the officer has incurred some monetary obligation to his employing authority arising out of such act or omission, that authority shall be entitled to recover from the fund or, if the officer was employed by the Committee, the Committee shall be entitled to retain in the fund a sum which (subject to any different agreement in writing between the employing authority and the officer) shall not exceed the lesser of the following amounts—

- (a) the amount of the monetary obligation; and
 (b) the actuarial value at the time of such recovery or retention of all rights enjoyed by or in respect of the officer with respect to his previous service under these regulations or the previous regulations and being rights enjoyed in respect of a period of service or in respect of contributions or other payments made by him as an officer, a contributory employee or a local Act contributor.

(2) The Committee shall give to the officer not less than 3 months' previous notice of the amount to be recovered or retained under paragraph (1).

(3) The officer shall be entitled to a certificate from the Committee showing the amount to be recovered or retained under paragraph (1), the manner in which it is calculated and the effect of such recovery or retention upon his benefits or prospective benefits.

(4) In the event of any dispute as to the amount to be recovered or retained under paragraph (1), the employing authority shall not be entitled to such recovery or retention except after the monetary obligation referred to in that paragraph has become enforceable under an order of a competent court or the award of an arbitrator.

Provision as to contributions equivalent premiums

81. Where a contributions equivalent premium is paid in respect of any officer the Committee shall be entitled to charge to the fund a sum not exceeding the amount of that premium, less the amount (if any) which the Committee could recover or retain under Article 48 of the Pensions Order in respect of that premium.

Provisions relating to approved employment

82.—(1) Where a person, having left employment in which he was an officer or employment to which this regulation applies without having become entitled to any benefit under these regulations other than a return of contributions, has within 12 months or such longer period as the Committee may in any particular case allow, of leaving such employment, entered employment in which he is not entitled to reckon his service under these regulations for the purpose of participating in any superannuation benefits, otherwise than for the sole purpose of determining whether any such benefits are payable, he may, (unless he is a person to whom the provisions of regulation 65 or the corresponding provisions of the previous regulations, have been applied) apply to the Committee within 3 months after entering that employment, or within such longer period as the Committee may in any particular case allow, to approve the employment for the purposes of this paragraph, and if the employment is so approved the provisions of paragraph (2) shall apply in relation to the person by whom the application under this paragraph was made:

Provided that this paragraph shall not apply in relation to any person who has not within the said period of 3 months, or within such longer period as the Committee may in any particular case allow, repaid to the Committee an amount equal to any sum paid to him by way of return of contributions on or after leaving the employment in which he was an officer together with an amount equal to any income tax which was deducted from his contributions in respect of such payment.

(2) Where under paragraph (1) a person's employment has been approved in pursuance of an application made, or having effect as if made, by him under that paragraph and that person has not given notice under paragraph (4) of this regulation, then—

- (a) if he ceases to hold that employment, or any subsequent employment approved (on his application) by the Committee for the purposes of this paragraph, in such circumstances, including that of his age, as, had they obtained when he left the employment in which he was an officer, would have entitled him to any benefit under these regulations, the Committee may grant him that benefit, as from the date on which he ceases to hold the approved employment, calculated as if he had become entitled to that benefit at the date on which he left the employment in which he was an officer;
- (b) if he ceases to hold that employment or any subsequent employment approved (on his application) by the Committee for the purposes of this paragraph and by reason of his age he does not qualify for a benefit under the provisions of sub-paragraph (a) but becomes entitled to a pension under any pension scheme applicable to him in that employment, the Committee may grant to him, as from the date on which he ceased to hold that employment, a benefit equal to the benefit to which he would have become entitled under these regulations on ceasing to hold the employment in which he was an officer, if at the date on which he ceased to hold the employment in which he was an officer he had attained the age of 60 years and had been entitled for the purpose of determining whether any such benefit was payable to him to aggregate with his service for the purposes thereof a period of service equal in length to the period of his approved employment;
- (c) if he dies while in approved employment, the Committee may grant the like benefits (if any) by way of widow's pension, child's pension, widow's or child's limited pension and death gratuity as would have been granted under these regulations if he had died immediately before he ceased to hold the employment in which he was an officer; or
- (d) if within 12 months after ceasing to hold approved employment he again becomes an officer he shall, if he repays to the Committee a sum equal to the amount (if any) paid to him by way of return of contributions on or after

ceasing to hold the approved employment, together with an amount equal to any income tax which was deducted from his contributions in respect of such payment, be entitled to reckon as service, contributing service and non-contributing service respectively, all periods of employment, war service or national service, which he was entitled so to reckon immediately before he left the employment in which he was formerly an officer, and he shall be entitled to reckon the period of his approved employment for the purpose of determining whether any benefit is payable to him under these regulations, but not for any other purpose:

Provided that—

- (i) where a benefit is granted by the Committee under sub-paragraph (b), that benefit shall either be reduced, according to the age of the person to whom it is payable, by the percentage shown in the appropriate column of the table set out in schedule 16 or shall not become payable until the person attains such an age as would have entitled him to a similar benefit under sub-paragraph (a), but any such reduction shall be disregarded in the calculation of any widow's pension which may become payable in respect of the person; and
- (ii) in reckoning the period of 12 months referred to in sub-paragraph (d) no account shall be taken of any period spent on an approved course of study or training.

(3) The provisions of paragraph (2) shall apply in relation to a person who, after leaving employment in which he was an officer, entered employment which was approved on his application under the corresponding provision of the previous regulations as they apply in relation to a person whose employment has been approved under paragraph (1):

Provided that in relation to a person who, at the time when he left the employment in which he was an officer, was subject to the previous regulations, references in paragraph (2) to these regulations shall be construed as references to whichever of those regulations he was subject at that time.

(4) No payment shall be made by way of return of contributions to any person who has entered employment in respect of which paragraph (2) has become applicable to him unless and until he either—

- (a) ceases to hold that employment in circumstances in which he does not become entitled to any benefit under these regulations; or
- (b) gives notice to the Committee that he wishes this regulation to cease to apply in respect of him from the date of that notice.

Determination of questions

83. Any question arising under these regulations concerning the rights or liabilities of an officer or former officer or of a person claiming to be treated as such, or the rights of the widow, dependants or personal representatives of such an officer or person shall be determined by the county court having jurisdiction in the county in which the aforesaid officer or person is employed or was last employed, or where the officer or person is employed or was last employed in two or more counties, in one of those counties.

PART IX

REVOCATION

Revocation

84.—(1) The provisions of the Acts set out in column (1) of Part I of schedule 17, which have effect as provisions of regulations made under Article 9 of the Order, are hereby revoked to the extent mentioned in column (3).

(2) The provisions of the regulations set out in column (1) of Part II of schedule 17, so far as they have effect as provisions of such regulations as are mentioned in paragraph (1), are hereby revoked.

(3) The regulations set out in column (1) of Part III of schedule 17 are hereby revoked.

Sealed with the official Seal of the Department of the Environment for Northern Ireland on 20th March 1981.

(L.S.)

J. F. Younger

Assistant Secretary

Constitution of the Committee

1. The Committee shall consist of a chairman appointed by the Head of the Department and the following other members:—

- (a) eight members appointed by the Head of the Department after consultation with such organisations as may be recognised by him as representative of local authorities and associated bodies respectively; and
- (b) eight members appointed as aforesaid after consultation with such organisations as may be recognised by the Head of the Department as representative of the classes of officers of local authorities or associated bodies affected by the regulations.

2. Subject to the provisions of paragraph 5, the term of office of members of the Committee shall be 3 years from the date of their appointment.

3. The quorum of the Committee shall be nine, or such other number as the Committee may, with the approval of the Department, determine.

4. The Committee may act notwithstanding any vacancy in their number so long as the number of vacancies does not exceed the number of remaining members.

5. A casual vacancy occurring in the membership of the Committee shall be filled by the Head of the Department after consultation with the Committee and a person so appointed shall hold office for the residue of the term of the member in whose place he is so appointed.

6. A member of the Committee may resign his membership by giving to the Head of the Department notice in writing signed by him.

7. Where any member of the Committee is absent from the meetings thereof for more than 6 months consecutively (except for a reason approved by the Head of the Department) or becomes bankrupt or makes a composition with his creditors or is convicted of an indictable offence, the Committee shall forthwith by resolution declare the office to be vacant and shall notify that fact in such manner as they think fit, and thereupon the office shall become vacant.

8. A member of the Committee on vacating his office at the expiration of the term thereof shall (subject to the foregoing provisions of this schedule) be eligible for re-appointment.

9. No defect in the appointment of any person acting as a member of the Committee shall vitiate any proceedings of the Committee in which he has taken part.

SCHEDULE 2

Regulation 11(1)(c)

Whole-time officers employed in a manual capacity

1. The requirements to be satisfied in order that the regulations shall apply by virtue of regulation 11(1)(c) to a whole-time officer whose employment is by way of manual labour are that—

- (a) he became employed by an employing authority as such an officer after ceasing to be employed in non-local government employment; and
- (b) he has, not later than 12 months after the date on which he became so employed, given notice in writing to the Committee that he wishes to avail himself of the benefits provided by the regulations.

2. A notice under paragraph 1(b) must also contain a declaration by the officer that his pension rights under his non-local government scheme will be preserved or that he has applied, or will apply, for their transfer to the Committee.

SCHEDULE 3

Method and calculation of payment by officers to avoid reduction under regulation 20(2) of retiring allowance

PART I

Regulation 15(2)

LUMP SUM PAYMENT

1. Where an officer makes an election under regulation 15(2), the sum payable under that paragraph by him in respect of the service in relation to which he made the election shall be calculated in accordance with paragraph 2 and shall be paid by a lump sum within one month after the date on which he made that election.

2. The sum payable under paragraph 1 by an officer in respect of the service mentioned therein shall be calculated in accordance with the formula

$$\frac{T \times R \times F}{100}$$

where—

T is the length (expressed in terms of complete years and 365ths of a year) of that service;

R is the remuneration of the officer at the date on which he made the election under regulation 15(2); and

F is the figure specified in column (2) or column (3) of the table below, whichever shall be appropriate, opposite to the age of the officer on his birthday next following the date on which he made that election.

TABLE

(1) Age	(2) Males	(3) Females	(1) Age	(2) Males	(3) Females
22	1.49	1.49	45	1.73	1.85
23	1.49	1.49	46	1.75	1.88
24	1.51	1.51	47	1.76	1.89
25	1.52	1.52	48	1.78	1.92
26	1.53	1.53	49	1.80	1.93
27	1.54	1.54	50	1.82	1.96
28	1.55	1.55	51	1.84	1.99
29	1.56	1.56	52	1.87	2.01
30	1.57	1.58	53	1.89	2.03
31	1.58	1.60	54	1.93	2.06
32	1.59	1.61	55	1.97	2.09
33	1.60	1.63	56	2.01	2.13
34	1.61	1.65	57	2.07	2.17
35	1.63	1.67	58	2.12	2.21
36	1.64	1.68	59	2.17	2.28
37	1.65	1.69	60	2.25	2.35
38	1.66	1.72	61	2.35	2.41
39	1.67	1.73	62	2.36	2.43
40	1.68	1.76	63	2.37	2.44
41	1.69	1.77	64	2.39	2.44
42	1.70	1.79	65	2.41	2.45
43	1.71	1.81	—	—	—
44	1.72	1.83	—	—	—

PART II

Regulation 15(3)

INSTALMENTS

1. Where an officer makes an election under regulation 15(3), the sum payable under that paragraph by him shall be of the amount specified in paragraph 3 and shall, subject to regulation 43(4), be paid as provided in paragraph 2, by instalments.

2. Instalments payable under paragraph 1 shall be of equal amounts and shall be paid, at such intervals as the Committee may determine, until such date, being a date not earlier than the date on which the officer would before attaining the age of 65 years be entitled to reckon if he remained in the employment in which he is an officer not less than 25 years' (in aggregate) service or, in the case of an officer to whom regulation 18(1)(d) applies, not less than 10 years' (in aggregate) service and not later than the officer's 65th birthday, as the officer shall specify in the notice given by him under regulation 15(3), the first instalment being due to be paid not later than one month after the date on which he made the election under that regulation.

3. The sum payable under paragraph 1 by an officer in respect of the service mentioned therein shall be of an amount equal to the sum that would have been payable by him under Part I if, instead of making an election under regulation 15(3), he had on the date he made that election made an election under regulation 15(2) in respect of that part of his service in relation to which he made the election under the said regulation 15(3), increased by 5% for each year during which under paragraph 2 instalments are due to be paid and so proportionately for any part of a year.

PART III

Regulation 15(4)

ADDITIONAL CONTRIBUTIONS

1. Where an officer makes an election under regulation 15(4), he shall, subject to regulation 43(4), pay by way of additional contributions, as provided in paragraph 2, in respect of the service in relation to which he made the election an amount calculated in accordance with paragraph 3.

2. Additional contributions payable under paragraph 1 shall commence to be payable on the officer's birthday next following the date on which he made the election under regulation 15(4) and shall cease to be payable on the day immediately before such birthday of the officer, being a birthday on which he would attain an age of not less than 60 years and not more than 65 years and on or before which he would be entitled to reckon if he remained in the employment in which he is an officer until that birthday not less than 25 years' (in aggregate) service or, in the case of an officer to whom regulation 18(1)(d) applies, not less than 10 years' (in aggregate) service and, otherwise, the 65th birthday of the officer as he shall specify in the notice given by him under regulation 15(4) (hereinafter in this schedule referred to as the 'specified birthday') and shall be paid at such intervals as the Committee may determine.

3. The amount payable under paragraph 1 by an officer by way of additional contributions in respect of the service mentioned therein shall be calculated in accordance with the formula

$$\frac{T \times R \times F}{100}$$

where—

T is the length (expressed in terms of complete years and 365ths of a year) of that service;

R is the remuneration for the time being of the officer; and

F is the figure specified, opposite to the age of the officer on his birthday next following the date on which he made that election, in the relevant column of Table I or II below appropriate to his specified birthday.

TABLE I

MALES

Age on birthday
next following
election

Figure to be used by reference to the
under-mentioned specified birthday

	60	61	62	63	64	65
22	.05					
23	.05					
24	.05					
25	.05					
26	.06					
27	.06					
28	.06					
29	.06					
30	.06					
31	.07					
32	.07					
33	.07					
34	.08					
35	.08					
36	.08					
37	.09	.08				
38	.09	.09	.08			
39	.10	.09	.09	.08		
40	.10	.10	.09	.09	.08	
41	.11	.10	.10	.09	.09	.08
42	.12	.11	.10	.10	.09	.09
43	.13	.12	.11	.10	.10	.09
44	.14	.12	.12	.11	.10	.10
45	.15	.13	.12	.12	.11	.10
46	.16	.14	.13	.12	.12	.11
47	.17	.16	.14	.13	.12	.12
48	.19	.17	.16	.14	.13	.12
49	.21	.19	.17	.16	.14	.14
50	.23	.20	.18	.17	.16	.15
51	.26	.23	.20	.18	.17	.16
52	.29	.25	.22	.20	.18	.17
53	.34	.29	.25	.22	.20	.19
54	.40	.33	.28	.25	.22	.20
55	.48	.39	.33	.28	.25	.23
56	.60	.47	.38	.33	.28	.25
57	.81	.59	.46	.38	.32	.28
58	1.22	.79	.58	.46	.38	.33
59	2.44	1.18	.78	.58	.46	.38
60	—	2.37	1.17	.77	.57	.46
61	—	—	2.35	1.16	.76	.58
62	—	—	—	2.32	1.15	.77
63	—	—	—	—	2.30	1.16
64	—	—	—	—	—	2.32

TABLE II

FEMALES

*Figure to be used by reference to the
under-mentioned specified birthday*

<i>Age on birthday next following election</i>	60	61	62	63	64	65
22	.05					
23	.05					
24	.05					
25	.05					
26	.06					
27	.06					
28	.06					
29	.06					
30	.07					
31	.07					
32	.07					
33	.07					
34	.08					
35	.08					
36	.09					
37	.09	.08				
38	.10	.09	.08			
39	.10	.09	.09	.08		
40	.11	.10	.09	.09	.08	
41	.11	.10	.10	.09	.09	.08
42	.12	.11	.10	.10	.09	.09
43	.13	.12	.11	.10	.10	.09
44	.14	.13	.12	.11	.10	.10
45	.15	.14	.12	.11	.11	.10
46	.16	.15	.13	.12	.11	.11
47	.17	.16	.14	.13	.12	.12
48	.19	.17	.15	.14	.13	.12
49	.21	.19	.17	.15	.14	.13
50	.24	.21	.18	.17	.15	.14
51	.27	.23	.20	.18	.17	.15
52	.30	.26	.23	.20	.18	.17
53	.35	.29	.25	.22	.20	.18
54	.41	.34	.29	.25	.22	.20
55	.49	.39	.33	.29	.25	.22
56	.62	.48	.39	.33	.28	.25
57	.83	.60	.47	.38	.32	.28
58	1.25	.80	.59	.46	.38	.33
59	2.51	1.20	.79	.58	.46	.38
60	—	2.42	1.18	.78	.57	.46
61	—	—	2.38	1.17	.77	.58
62	—	—	—	2.34	1.15	.77
63	—	—	—	—	2.30	1.16
64	—	—	—	—	—	2.32

SCHEDULE 4

Regulation 20(6)

Reduction of benefits under regulation 20(6)

TABLE

(1) <i>Number of years</i>	<i>Percentage reduction to be made under regulation 20(6)</i>		
	<i>Pension</i>		<i>Retiring Allowance</i>
	(2) <i>Male</i>	(3) <i>Female</i>	(4) <i>Both sexes</i>
0	0	0	0
1	9	7	3
2	16	14	6
3	23	19	8
4	29	24	10
5	35	29	13

NOTE: The necessary interpolations are to be made in the Table above where the period during which the person would have had to remain an officer without any break in service in order to become entitled to benefits by virtue of regulation 18(1)(a), (b)(ii), or (d) on ceasing to be employed, is not an exact number of years.

Allocation of part of pension or injury allowance

1. A person shall not surrender—

- (a) more than one third of the pension or injury allowance to which he would otherwise be entitled (or, in the case of a person to whom regulation 22(2) applies, of the pension to which he would be entitled if he ceased to be employed) or, in a case in which regulation 53 applies, the pension to which he would be entitled apart from the provisions of that regulation;
- (b) any such part as would make the amount of the reduced pension or allowance which is or may become payable to him less than the amount of the pension which might become payable to the person in whose favour the allocation is made (hereinafter referred to as "the beneficiary");
- (c) a smaller part than would secure for the beneficiary a pension of £39 per annum;
- (d) any part which is not an exact number of pounds.

2. The amount of pension payable in return for each £1 of a pension or injury allowance surrendered by a person shall be the amount shown in the tables in force at the date on which the person becomes or is deemed to have become entitled to the pension or allowance which is appropriate to the age and sex of the beneficiary.

3.—(1) Upon a person's becoming eligible to notify his desire to surrender part of his pension or injury allowance, the employing authority shall furnish him with a copy of regulation 22 and of this schedule, and of the tables for the time being in force, together with two copies of a form of notification of surrender of pension or injury allowance, and, in the case of a person to whom regulation 22(2) applies, a provisional estimate of the value of the pension that may become payable to him.

(2) A person to whom regulation 22(1) applies, and who desires to surrender a part of his pension or injury allowance, shall notify the employing authority accordingly not later than one month after the date on which he becomes entitled to receive payment of benefits.

4. For the purpose of notifying his desire to surrender a part of his pension or injury allowance, a person shall complete the form provided for the purpose, and send it, together with a copy thereof, to the employing authority whose officer he is or was, and they shall transmit the original to the Committee.

5. On receipt by the Committee of a notification given by a person under paragraph 4—

- (a) the Committee shall arrange for the person to be examined by a registered medical practitioner nominated by the Committee, with a view to obtaining from such practitioner a report stating whether, in his opinion, the person is in good health, regard being had to his age; and if the opinion stated in such report is that he is not in good health, the Committee shall notify him accordingly, and offer him an opportunity of a further examination by some other registered medical practitioner nominated by the Committee;
- (b) the Committee shall require the person to furnish at his own expense—
 - (i) a certified copy of his birth certificate, except where the date of birth has been duly recorded by the Committee and is not disputed; and
 - (ii) with respect to the beneficiary, a birth certificate, a marriage certificate (in the case of a spouse) and any other information or evidence which the Committee may consider necessary:

Provided that if for any reason a birth certificate or a marriage certificate cannot be supplied, the Committee may accept such other evidence of age or marriage as they may think fit.

6. Any fee payable to a practitioner in respect of an examination and report under paragraph 5 shall be paid by the person examined at the time of the examination.

7.—(1) Subject to the provisions of these regulations, unless the Committee are of opinion, on consideration of a report obtained by them under paragraph 5, that the person to whom the report relates is not in good health, or unless they are of opinion that the evidence produced in regard to age or marriage is not satisfactory, they shall accept the surrender of such part of the pension or injury allowance as is specified in the person's notification and as is in conformity

with this schedule, and shall grant to the beneficiary named in the notification a pension in accordance with the provisions of paragraph 2.

(2) As soon as practicable after coming to a decision in regard to a notification given by a person, the Committee shall inform him whether or not the notification has been accepted, and if it has been accepted, shall furnish him with a statement as to the amount of the pension to which the beneficiary may become entitled after his death, and the amount of the reduced pension or injury allowance that is or may become payable to him, and, if the notification has not been accepted, shall inform him of the reason.

8.—(1) A person who has given a notification of his desire to surrender part of his pension or injury allowance under these regulations may cancel or amend the notification by a notice in writing given to the employing authority at any time before he has been informed by the Committee that his surrender has been accepted.

(2) An amendment of a notification shall be disregarded if the notification as so amended does not comply with this schedule.

9.—(1) A notification given by a person under this schedule shall become null and void if—

(a) the beneficiary dies before the person has been informed by the Committee that his surrender has been accepted; or

(b) the person dies at any time before midnight on the day on which the Committee decide to accept the surrender.

(2) Subject as aforesaid, a surrender of part of a pension or injury allowance accepted in pursuance of a notification shall have effect as from the date on which the pension or allowance becomes payable.

10. A notice in writing sent by a person to his employing authority under paragraph 4 or 8, and information given by the Committee to a person under paragraph 7 of acceptance or non-acceptance of the person's notification of his desire to surrender part of his pension or injury allowance shall, if posted in a properly addressed prepaid envelope, be deemed to have been received by the person to whom it was addressed at the time at which a letter would have been delivered in the ordinary course of post.

SCHEDULE 6

Regulations 25 and 27

Child's pension

1. Subject to the provisions of this schedule and regulation 27(7) an annual child's pension dependent upon the number of eligible children of an officer from time to time shall be payable—

- (a) where there is a surviving parent or spouse of a parent, at the rate shown in column (2) of the following table, or
- (b) where the parent in respect of whose death an allowance is payable was the child's only surviving parent or in respect of the period after the death of the child's other parent and of the spouse of that parent, at the rate shown in column (3) of the said table.

TABLE

(1)	(2)	(3)
<i>Number of eligible children</i>	<i>Annual amount of child's pension where there is a surviving parent</i>	<i>Annual amount of child's pension where there is not a surviving parent</i>
1 child	One quarter of the pension to which the parent was entitled under these regulations	One third of the pension to which the parent was entitled under these regulations
2 or more children	One half of the pension to which the parent was entitled under these regulations	Two thirds of the pension to which the parent was entitled under these regulations

2. For the purposes of paragraph 1—

- (a) the pension of an officer shall be calculated without reference—
 - (i) to any increase made under regulation 20(8); or
 - (ii) to any reduction required to be made under regulations 20, 30 or 53 or under any regulations made, or having effect as if made under section 103 of the Insurance Act; or
 - (iii) to any surrender of part thereof under regulation 22; and
- (b) the pension of an officer who has died before becoming entitled to a pension under these regulations shall be deemed to be the pension which would have been payable to him had he become entitled to a pension under regulation 18(1)(b)(i) on the day of his death; and
- (c) if an officer was entitled at the time of his death to a pension, but was not at that time entitled to receive payments in respect of that pension, the pension of the deceased officer shall be deemed to be the pension which would have been payable to him had he become so entitled under regulation 18(1)(b)(ii) on the day of his death.

3. In the circumstances mentioned in paragraph (1)(a) the Committee may pay an annual child's pension at the rate specified in sub-paragraph (b) of that paragraph for any period during which they are satisfied that any surviving parent or spouse of a parent cannot be traced, is unable to maintain the child or, not being required to maintain the child, does not do so.

4. The annual child's pension shall not be payable in respect of the death of more than one parent but shall be payable in respect of the death of whichever parent was entitled or deemed to be entitled to the larger pension.

5. The child's short-term pension and the annual child's pension shall be payable to, or among, the eligible children in such proportions as the Committee think fit; provided that the Committee may if they think fit pay any such pension or any part thereof to such other person as they may determine, and any person to whom any such pension or part thereof is so paid shall apply it in accordance with any directions given by the Committee for the benefit of the child in respect of whom that pension is for the time being payable.

SCHEDULE 7

Regulation 43(3)

Additional contributions for added years

<i>Age at date of giving consent</i> (1)	<i>Percentage of remuneration payable in respect of each year added</i> (2)
25 and under 27	.15
27 and under 28	.16
28 and under 29	.17
29 and under 30	.18
30 and under 31	.19
31 and under 32	.20
32 and under 33	.21
33 and under 34	.22
34 and under 35	.23
35 and under 36	.24
36 and under 37	.25
37 and under 38	.26
38 and under 39	.28
39 and under 40	.30
40 and under 41	.32
41 and under 42	.34
42 and under 43	.36
43 and under 44	.38
44 and under 45	.41
45 and under 46	.44
46 and under 47	.48
47 and under 48	.53
48 and under 49	.58
49 and under 50	.64
50 and under 51	.72
51 and under 52	.81
52 and under 53	.92
53 and under 54	1.07
54 and under 55	1.28

SCHEDULE 8

Regulations 44 and 45

Maximum length of additional periods purchased by an officer

1.—(1) Subject to paragraph 2, the maximum length of any additional period which an officer wishes to be entitled under regulation 44 or 45 to reckon as contributing service shall not exceed such period as, together with the period of contributing service he would be entitled to reckon if he remained in the employment in which he is an officer until attaining the age of 65 years, amounts to the number of years which, in column (2) of the following table, is specified opposite to the age specified in column (1) which the officer had attained at the appropriate time.

TABLE

(1) <i>Age</i>	(2) <i>Number of years</i>
Under 55	40
55 and under 56	32
56 and under 57	24
57 and under 58	16
58 and under 59	8

(2) In this paragraph the expression “appropriate time”—

(a) in relation to a person who is entitled to reckon as contributing service—

- (i) any period of non-contributing service such as is mentioned in regulation 18(4) of the 1962 regulations (as originally enacted);
- (ii) any period of service or employment he was entitled to reckon for the purposes of the previous regulations other than employment as a civil servant, a health service employee, or as a person in teaching service; or
- (iii) any period reckonable by virtue of regulation 70(i)(a), unless the transfer value was paid by the scheme managers of a statutory scheme,

means the day on which he first became a contributory employee or, as the case may be, an officer, after the end of the period mentioned in (i), (ii) or (iii) above or the period of employment to which the transfer value relates or of the last of such periods if there is more than one; and

(b) in relation to any other person, means the day on which the earliest service or period which he is entitled to reckon as contributing service actually began,

but, where after that day the person entered an employment (other than an employment in which he was a contributory employee or, as the case may be, an officer, or an employment which he entered in such circumstances that a transfer value was payable in respect of him) and, on ceasing to hold that employment, became entitled to superannuation benefits, the expression means the day on which the earliest service or period which he is entitled to reckon as contributing service actually began.

2.—(1) In the case of a person who, on the day on which the earliest service, employment or period which he is entitled to reckon as contributing service in relation to the employment mentioned in paragraph 1(1) (other than any period of non-contributing service such as is mentioned in sub-paragraph (2)(a)(i) actually began, whether or not it is so reckonable or counted under these regulations at its actual length, was entitled to or had received superannuation benefits (including a return of contributions and any benefit by way of a lump sum payment) in respect of any former trade, profession, vocation or office, the number of years specified in column (2) of the table in paragraph 1 applicable in his case shall be reduced to such extent as will ensure that—

(a) the aggregate annual amount of—

- (i) the actuarial value, expressed as an annuity payable to him, of such superannuation benefits;
- (ii) the part of the pension attributable to contributing service before attaining the relevant age; and

- (iii) the actuarial value, expressed as an annuity payable to him of the part of the retiring allowance payable to him attributable to contributing service before attaining the relevant age:

shall not exceed $\frac{2}{3}$ of his average remuneration: and

(b) the aggregate amount of—

(i) the retiring allowance; and

(ii) any such superannuation benefit by way of lump sum payment, shall not exceed $\frac{120}{80}$ of his average remuneration.

(2) The extent to which the number of years referred to in sub-paragraph (1) are to be reduced shall be certified by an actuary.

(3) For the purposes of sub-paragraph (1)—

(a) it shall be assumed that the person will, until he attains the relevant age, continue to be employed in the same employment and on the same scale of remuneration as at the date of the election under the regulation applicable in the particular case; and

(b) in calculating the reduction (if any) to be made there shall be disregarded any service or period which the person becomes, on or after the date of the election under the regulation applicable in the particular case, entitled to reckon as contributing service.

(4) In this paragraph “relevant age”, in relation to a person, means the earliest age at which the person would have become entitled by virtue of regulation 18(1)(a), (b)(ii) or (d) to a pension.

SCHEDULE 9

Regulation 44

Amount to be paid for additional period

PART I

LUMP SUM PAYMENT

1. The amount payable by an officer in respect of the additional period which, in pursuance of regulation 44, he desires to reckon as contributing service shall be determined in accordance with the formula in paragraph 2.

2. The formula mentioned in paragraph 1 is:—

$$\frac{T \times R \times F}{100}$$

where—

T is the length of the additional period referred to in paragraph 1 expressed in years and 365ths of a year;

R is the remuneration of the officer at the time he made the election under regulation 44; and

F is the figure specified in column (2) or column (3) of the following table, as appropriate, opposite to the age in column 1 of the officer on his birthday next following the date on which he made that election.

TABLE

(1)	(2)	(3)
<i>Age</i>	<i>Males</i>	<i>Females</i>
22	11.20	11.20
23	11.20	11.20
24	11.30	11.30
25	11.40	11.40
26	11.50	11.50
27	11.60	11.60
28	11.60	11.70
29	11.70	11.70
30	11.80	11.80
31	11.90	12.00
32	11.90	12.10
33	12.00	12.20
34	12.10	12.40
35	12.20	12.50
36	12.30	12.60
37	12.40	12.70
38	12.40	12.90
39	12.50	13.00
40	12.60	13.20
41	12.70	13.30
42	12.80	13.40
43	12.80	13.60
44	12.90	13.70
45	13.00	13.90
46	13.10	14.10
47	13.20	14.20
48	13.40	14.40
49	13.50	14.50
50	13.70	14.70
51	13.80	14.90
52	14.00	15.00
53	14.20	15.20
54	14.50	15.50
55	14.80	15.70
56	15.10	16.00
57	15.50	16.30
58	15.90	16.60
59	16.30	17.10
60	16.90	17.60
61	17.60	18.10
62	17.70	18.20
63	17.80	18.30
64	17.90	18.30
65	18.10	18.40

PART II

Regulation 45

Periodical payments

3. The amount payable by an officer, by way of additional contributions, in respect of the additional period which, in pursuance of regulation 45, he desires to reckon as contributing service shall be determined in accordance with the formula in paragraph 4(1).

4.—(1) The formula mentioned in paragraph 3 is:—

$$\frac{T \times R \times F}{100}$$

where—

T is the length of the additional period referred to in paragraph 3 expressed in years and 365ths of a year;

R is the remuneration for the time being of the officer; and

F is the figure specified, opposite to the age of the officer on his birthday next following the date on which he made an election under regulation 45, in the relevant column of Table I or II appropriate to his pensionable age as defined in sub-paragraph (2).

(2) In this paragraph “pensionable age” means the earliest age at which if the officer were to remain an officer without any break in service, he would become entitled by virtue of regulation 18(1)(a), (b)(ii), or (d), if he then ceased to be employed, to a pension.

TABLE I
MALES

Figure to be used by reference to the under-mentioned pensionable age

Age on birthday next following election	Officers to whom on retirement regulation 20(8) would apply		Others					
	65	60	Over 60 and under 61	61 and under 62	62 and under 63	63 and under 64	64 and under 65	65
	22		0.40					
23		0.41						
24		0.42						
25		0.43						
26		0.44						
27		0.46						
28		0.48						
29		0.49						
30		0.51						
31		0.53						
32		0.56						
33		0.58						
34		0.61						
35		0.64						
36		0.67	0.66					
37		0.71	0.70	0.66				
38		0.74	0.73	0.69	0.65			
39		0.79	0.78	0.73	0.69	0.65		
40		0.83	0.82	0.77	0.73	0.69	0.65	
41		0.88	0.87	0.82	0.77	0.73	0.69	0.66
42		0.94	0.93	0.87	0.82	0.77	0.73	0.70
43		1.01	0.99	0.93	0.87	0.81	0.77	0.74
44		1.08	1.07	0.99	0.92	0.87	0.82	0.78
45		1.17	1.15	1.06	0.99	0.92	0.87	0.83
46	0.89	1.26	1.24	1.15	1.06	0.99	0.92	0.88
47	0.95	1.38	1.36	1.24	1.14	1.06	0.99	0.94
48	1.01	1.50	1.48	1.35	1.24	1.14	1.06	1.00
49	1.09	1.66	1.63	1.48	1.35	1.24	1.14	1.08
50	1.17	1.84	1.82	1.63	1.47	1.34	1.24	1.16
51	1.27	2.07	2.04	1.81	1.62	1.47	1.34	1.25
52	1.38	2.34	2.31	2.02	1.80	1.62	1.47	1.36
53	1.50	2.70	2.66	2.30	2.01	1.79	1.61	1.49
54	1.65	3.17	3.12	2.64	2.28	2.00	1.78	1.63
55	1.83	3.84	3.77	3.10	2.62	2.27	2.00	1.81
56	2.04	4.83	4.75	3.74	3.08	2.61	2.26	2.02
57	2.31	6.47	6.36	4.70	3.71	3.06	2.59	2.28
58	2.65	9.74	9.57	6.29	4.66	3.68	3.04	2.62
59	3.11	19.56	19.21	9.47	6.23	4.62	3.66	3.07
60	3.75	—	—	18.98	9.37	6.17	4.58	3.69
61	4.70	—	—	—	18.77	9.27	6.12	4.63
62	6.27	—	—	—	—	18.57	9.19	6.18
63	9.43	—	—	—	—	—	18.39	9.27
64	18.89	—	—	—	—	—	—	18.55

TABLE II
FEMALES

Figure to be used by reference to the under-mentioned pensionable age								
Age on birthday next following election	Officers to whom on retirement regulation 20(8) would apply	Others						
	65	60	Over 60 and under 61	61 and under 62	62 and under 63	63 and under 64	64 and under 65	65
22		0.39						
23		0.40						
24		0.42						
25		4.43						
26		0.45						
27		0.46						
28		0.48						
29		0.50						
30		0.52						
31		0.54						
32		0.57						
33		0.59						
34		0.62						
35		0.65						
36		0.69	0.68					
37		0.72	0.71	0.67				
38		0.76	0.75	0.70	0.66			
39		0.81	0.80	0.74	0.69	0.65		
40		0.86	0.84	0.78	0.73	0.69	0.65	
41		0.91	0.89	0.83	0.78	0.73	0.68	0.65
42		0.97	0.95	0.88	0.82	0.77	0.72	0.69
43		1.04	1.02	0.94	0.87	0.81	0.76	0.73
44		1.11	1.09	1.01	0.93	0.86	0.81	0.77
45		1.20	1.18	1.08	1.00	0.92	0.86	0.82
46	0.93	1.30	1.27	1.16	1.07	0.99	0.92	0.87
47	0.99	1.41	1.38	1.26	1.15	1.06	0.98	0.93
48	1.06	1.54	1.51	1.37	1.24	1.14	1.05	0.99
49	1.14	1.70	1.67	1.50	1.35	1.23	1.14	1.07
50	1.23	1.89	1.85	1.65	1.48	1.34	1.23	1.15
51	1.33	2.12	2.08	1.83	1.63	1.47	1.34	1.24
52	1.44	2.40	2.36	2.05	1.81	1.62	1.46	1.35
53	1.58	2.77	2.72	2.33	2.03	1.79	1.61	1.48
54	1.73	3.26	3.20	2.68	2.30	2.01	1.78	1.63
55	1.92	3.94	3.86	3.15	2.65	2.28	1.99	1.80
56	2.15	4.95	4.86	3.81	3.11	2.62	2.26	2.01
57	2.43	6.64	6.51	4.78	3.75	3.07	2.59	2.28
58	2.79	10.00	9.80	6.40	4.71	3.70	3.04	2.62
59	3.27	20.08	19.68	9.64	6.30	4.64	3.66	3.06
60	3.93	—	—	19.34	9.48	6.21	4.59	3.69
61	4.93	—	—	—	19.00	9.33	6.13	4.62
62	6.58	—	—	—	—	18.68	9.20	6.17
63	9.88	—	—	—	—	—	18.40	9.26
64	19.79	—	—	—	—	—	—	18.52

SCHEDULE 10

Regulations 43 and 45

**Provisions applicable as respects additional contributions while
any amount remains outstanding**

1. Where an officer—

- (a) has commenced payment in accordance with regulation 43(3), but discontinues such payment before he has attained the age up to which under that regulation additional contributions are liable to be paid: or
- (b) has commenced payment in accordance with regulation 45(4), but discontinues such payment before the expiration of the period during which under that regulation payment was to be made,

the provisions of this schedule shall have effect.

2. If the officer ceases to hold his employment on the ground that he is incapable of discharging efficiently the duties of the employment by reason of permanent ill-health or infirmity of mind or body or dies while in his employment and payment by him in accordance with regulation 45(4) has not been discontinued by virtue of regulation 45(5), he shall be, or shall be treated as having been immediately before his death, entitled to reckon as service the number of years or, as the case may be, the additional period for which immediately before so ceasing, or his death, he was paying by way of additional contributions under regulation 43, or, as the case may be, regulation 45.

3. If—

- (a) the officer ceases to hold his employment other than in the circumstances mentioned in paragraph 2 and payment by him in accordance with regulation 45(4) has not been discontinued by virtue of regulation 45(5): or
- (b) payment by the officer in accordance with regulation 43(3) or, as the case may be, regulation 45(4) is discontinued as aforesaid,

then, subject, in the case of such an officer as is mentioned in sub-paragraph (a), to paragraph 5, he shall be entitled to reckon such an additional period as is determined in accordance with the formula in paragraph 4.

4. The formula mentioned in paragraph 3 is—

$$\frac{P \times T}{I}$$

where—

P is the length (expressed in terms of complete years and 365ths of a year) of the period during which additional contributions have been paid:

T is the length (expressed as aforesaid) of the additional period or, as the case may be, the number (expressed as aforesaid) of years for which the officer was paying by way of additional contributions; and

I is the length of the period or, as the case may be, the number of years during which, if the officer had remained in the employment he ceased to hold as mentioned in paragraph 3(a) or, as the case may be, payment by the officer in accordance with regulation 45(4) had not been discontinued by virtue of regulation 45(5), additional contributions would have been payable under the appropriate regulation.

5. If the officer ceases to hold his employment under the employing authority and on so ceasing falls within paragraph 3(a) and within 12 months after so ceasing without in the meantime having become entitled to receive payment of any benefit under these regulations in respect of that employment or having elected to receive a payment under regulation 16(6) becomes an officer in the employment of any employing authority and does not give such a notice as is mentioned in regulation 19(1)(e) then, if, within 3 months after the date on which he again becomes an officer he pays to the employing authority or, as the case may be, the employing authority by whom he is employed, an amount equal to the additional contributions (if any) which would have been payable by him during the period between so ceasing to hold his employment and again becoming an officer, if during that period he had remained in his former employment, paragraph 3 shall cease to apply and the liability under regulation 43 or, as the case may be, regulation 45 shall continue to have effect.

Modifications to the regulations in their application to special cases**PART I****EXISTING OFFICERS**

1. In the case of an existing officer who elected under regulation 23 of the 1950 regulations or the corresponding provision of the Belfast Corporation Superannuation Scheme to avail himself of the benefits of those regulations or that Scheme and who has remained since 1st April 1950 an officer without a break in employment of 12 months or more, regulation 14(1) shall have effect as if for the amounts equal to 5% and 6% mentioned therein there shall be substituted an amount equal to 3%; and in determining whether any person to whom this paragraph applies has had such a break in employment as aforesaid no account shall be taken of any period during which he was in temporary employment undertaken by him with the consent of the employing authority obtained in writing before the date on which he ceased to be an officer in their employment, if after ceasing to hold the temporary employment and without in the meantime having entered any other employment the person again became an officer in the employment of that employing authority.

2. Regulation 14(2) shall have effect as if in sub-paragraph (b) after the words "half its length and" there were inserted the words "unless he is an existing officer".

3. In the case of an existing officer who elected under regulation 23 of the 1950 regulations or the corresponding provision of the Belfast Corporation Superannuation Scheme to avail himself of the benefits of those regulations or that Scheme the amount of any retiring allowance payable to him under regulation 20 shall be increased by $\frac{1}{2}\%$ in respect of each year of contributing service and $\frac{1}{4}\%$ in respect of any period prior to 1st April 1950, provided that where the whole of the retiring allowance payable to the officer in respect of any such period as is mentioned in this paragraph falls to be calculated in the case of any year of contributing service by reference to $\frac{1}{80}$ th of the officer's average remuneration $1\frac{1}{2}\%$ shall be substituted for $\frac{1}{2}\%$ in respect of each year of contributing service and where part only of the retiring allowance falls to be calculated in the manner aforesaid the amount of the retiring allowance shall be increased by a sum equal to the sum by which the retiring allowance would have been increased if the whole of that allowance had been calculated in the manner aforesaid.

4. Regulation 36(1) shall have effect as if after the word "officer" there were inserted the words "other than an existing officer to whom paragraph (1) of schedule 11 applies".

5. The proviso to regulation 40(3) shall have effect as if at the end there were added the words "and that in the case of an existing officer sub-paragraph (b)(ii) shall have effect as if for the words "65 years" to the end there were substituted the words "60 years".

6. Regulation 41 shall have effect as if after the words "regulation 14(2)" there were inserted the words "or, in the case of an existing officer not being a female officer who is a nurse, physiotherapist, midwife or health visitor, who before attaining the age of 65 years has completed 45 years' service, as calculated under regulation 40(1), the day preceding the date on which he attained the said age, or".

PART II**Regulation 50****FEMALE NURSES, PHYSIOTHERAPISTS, MIDWIVES AND HEALTH VISITORS**

1. Regulation 14(2) shall have effect as if at the end of—

- (a) sub-paragraph (a) there were added the words "in the case of a female officer who is a nurse, physiotherapist, midwife or health visitor, has attained the age of 65 years; or";
- (b) sub-paragraph (b) there were added the words "in the case of a female officer who is a nurse, physiotherapist, midwife or health visitor, the age of 60 years; or";
- (c) sub-paragraph (c) there were added the words "or in the case of a female officer who is a nurse, physiotherapist, midwife or health visitor, the age of 60 years:".

2. Regulation 18(1)(a) and (d) shall have effect as if for the age of 60 years there were substituted the age of 55 years.

3. Regulation 22(2) shall have effect as if after the words "65 years" there were inserted the words "or, in the case of a female officer who is a nurse, physiotherapist, midwife or health visitor, the age of 60 years,".

4. Regulation 36(1) shall have effect as if after the words "age of 60 years" there were inserted the words "or, if the officer is a female who is a nurse, physiotherapist, midwife or health visitor, the age of 55 years,".

SCHEDULE 12

Reduction of pension under regulation 53(2)(d)

TABLE I

Female officer who is a nurse, physiotherapist, midwife or health visitor

<i>Age</i>	<i>Annual Sum</i>	<i>Age</i>	<i>Annual Sum</i>
	£		£
Under 20	1.70	33 and under 34	0.675
20 and under 21	1.55	34 and under 35	0.65
21 and under 22	1.40	35 and under 36	0.65
22 and under 23	1.275	36 and under 37	0.625
23 and under 24	1.15	37 and under 38	0.625
24 and under 25	1.05	38 and under 39	0.625
25 and under 26	0.975	39 and under 40	0.60
26 and under 27	0.90	40 and under 41	0.60
27 and under 28	0.85	41 and under 42	0.60
28 and under 29	0.80	42 and under 43	0.575
29 and under 30	0.775	43 and under 44	0.575
30 and under 31	0.75	44 and under 45	0.55
31 and under 32	0.725	45 and over	0.55
32 and under 33	0.70		

TABLE II

Officer, other than a female officer mentioned in Table I

Age	Annual Sum	
	Men	Women
	£	£
Under 20	1.70	1.70
20 and under 21	1.65	1.575
21 and under 22	1.625	1.475
22 and under 23	1.60	1.375
23 and under 24	1.55	1.275
24 and under 25	1.525	1.20
25 and under 26	1.50	1.125
26 and under 27	1.475	1.05
27 and under 28	1.45	1.00
28 and under 29	1.425	0.95
29 and under 30	1.40	0.90
30 and under 31	1.375	0.875
31 and under 32	1.35	0.85
32 and under 33	1.30	0.825
33 and under 34	1.275	0.80
34 and under 35	1.25	0.775
35 and under 36	1.225	0.75
36 and under 37	1.20	0.725
37 and under 38	1.175	0.70
38 and under 39	1.15	0.675
39 and under 40	1.125	0.675
40 and under 41	1.10	0.65
41 and under 42	1.075	0.65
42 and under 43	1.05	0.625
43 and under 44	1.025	0.625
44 and under 45	1.00	0.60
45 and under 46	0.975	0.60
46 and under 47	0.95	0.60
47 and under 48	0.925	0.575
48 and under 49	0.90	0.575
49 and under 50	0.875	0.55
50 and under 51	0.85	0.55
51 and under 52	0.85	0.55
52 and under 53	0.825	0.55
53 and under 54	0.80	0.55
54 and under 55	0.775	0.55
55 and over	0.775	0.55

Modification of benefits attributable to a period of participating employment

1.—(1) Subject to the provisions of this schedule, where any period of service reckonable in calculating the amount of any pension to which an officer is entitled under these regulations has been in participating employment, as from the date on which the officer becomes entitled to that pension, or if on becoming entitled to the pension he has not yet attained state pensionable age, as from the date on which he attains that age, the part of the pension which is attributable to any such period of service shall be reduced in accordance with this schedule.

(2) The reduction required to be made in accordance with this schedule shall not be less than that required to be made under regulation 53 or the corresponding provision of the 1962 regulations.

(3) For the purposes of this schedule no account shall be taken of any period of participating employment occurring in an income tax year if no graduated contributions have been paid in respect of all such periods during that year.

(4) Notwithstanding anything in sub-paragraph (3), a period of employment as an officer, at the end of which a payment in lieu of contributions has been made, shall be treated for the purpose of this schedule as a period of participating employment.

(5) If an officer is making or has made payments under regulation 43 or the corresponding provisions of the previous regulations with a view to the reckoning of added years, and those payments have been subject to reduction in accordance with regulations made under section 103 of the Insurance Act, the period in respect of which those payments have been made and have been so subject to reduction shall be treated for the purposes of this schedule as a period of service in participating employment in respect of which graduated contributions have been paid, and the part of any pension to which the person subsequently becomes entitled which is attributable to that period shall be reduced in accordance with this schedule.

(6) No account shall be taken of the reduction of any pension under this schedule—

(a) in calculating the amount of any retiring allowance or death gratuity or of any pension to or in respect of a widow, child or other dependant; or

(b) for the purposes of paragraph 1(a) of schedule 5.

2.—(1) Where a pension would, apart from this schedule, be subject to reduction in accordance with regulation 53, so much of that pension as is attributable to any period of participating employment shall, subject to sub-paragraph (2), be reduced for each year of such employment which is reckonable as contributing service, by a sum equal to 1/240th of so much of the average remuneration as does not exceed—

(i) in respect of any such year prior to 6th January 1964, £780 per annum; or

(ii) in respect of any such year on or after 6th January 1964, £936 per annum;

and by a proportionate part of such sum for any part of such year:

Provided that in respect of any period of non-participating employment at the end of which a payment in lieu of contributions has been made such reduction as aforesaid shall be calculated as if the person's remuneration or average remuneration had been the remuneration taken into account in calculating the payment in lieu of contributions.

(2) If the last period of contributing service before 6th April 1975 of an officer was non-participating employment in respect of which no payment in lieu of contributions has been made, no account shall be taken for the purpose of this paragraph of any average remuneration—

(a) in respect of any period of participating employment prior to 6th January 1964, in excess of £676 per annum in the case of a man, and £624 per annum in the case of a woman; and

(b) in respect of any period of participating employment on or after 6th January 1964, in excess of £754 per annum in the case of a man and £702 per annum in the case of a woman.

3. Where a pension would, apart from this schedule, be subject to reduction under regulation 53(2)(a), (b), (c) or (d), so much of that pension as is attributable to any period of participating employment shall be reduced in accordance with the said sub-paragraphs (a), (b), (c), or (d), as the case may be, and shall be further reduced in accordance with paragraph 2 but

shall be increased by the sum of £7.70 for each year of contributing service and by a proportionate amount of that sum in respect of any part year of contributing service comprised in that period.

4. Where a pension is not subject to reduction in accordance with regulation 53(2), so much of that pension as is attributable to any period of participating employment shall be reduced in accordance with paragraph 2 but shall be increased by the sum of £1.70 for each year of contributing service and a proportionate amount in respect of any part year of contributing service comprised in that period.

5.—(1) Where, before 1st January 1974, a person became an officer after having been employed in other employment (in this paragraph referred to as "his former employment") and any contributing service reckonable by him in his former employment included any period of participating employment or non-participating employment at the end of which a payment in lieu of contributions has been made, so much of a pension payable to him as is attributable to any such period shall, in lieu of any reduction for which this schedule provides, be reduced—

- (a) if a modification provision was applicable to him immediately before he ceased his former employment in the like manner as if he had continued that employment and retired from it on the day he ceased to be an officer: or
- (b) if no modification provision was applicable to him at that time and the transfer value payable in respect of that employment had been adjusted to take account of a payment in lieu of contributions, by the amount of the graduated retirement benefit payable under the Insurance Act, the Great Britain Acts or the former Isle of Man Act, as the case may be, in respect of the payment in lieu of contributions.

(2) Where in respect of any period of non-participating employment which has become reckonable as service by a person who became an officer before 1st January 1974, equivalent pension benefits have been assured for the purposes of the Act of 1959, the Insurance Act, the Great Britain Acts or the former Isle of Man Act, as the case may be, there shall for the purpose of this schedule be deemed to have been made a payment in lieu of contributions of such amount as would otherwise have fallen to be paid in respect of such employment.

(3) Where an officer, other than an officer to whom regulation 73 applies, has made payments under regulations 27, 28, 28A or 29 of the 1962 regulations or the corresponding provisions of the Belfast Corporation Superannuation Scheme and such payments were reduced in accordance with any modification provision of the scheme to which he was subject in his former employment, the part of any pension to which he becomes entitled which is attributable to those payments shall be reduced as if it had been attributable to a period of his former employment.

6.—(1) Where an officer dies without having become entitled to a pension, and a death gratuity is payable under regulation 23, then if a payment in lieu of contributions is required to be made, or such a payment has previously been made in respect of him, the death gratuity shall be reduced by a sum amounting to half of the payment in lieu of contributions or half of the aggregate of such payments if more than one has been made and the Committee shall pay to any employing authority by whom such a payment in lieu as aforesaid has been made a sum representing the amount by which the death gratuity has been reduced under this paragraph in respect of such a payment in lieu as aforesaid made by that authority.

(2) No payment in lieu of contributions shall be taken into account for the purpose of this paragraph—

- (a) if the payment was made on the termination of any period of employment which is not reckonable as service for the purposes of these regulations; or
- (b) if the payment is one which has been reduced under regulation 13 of the National Insurance (Non-participation — Assurance of Equivalent Pension Benefits) Regulations (Northern Ireland) 1960(a), or any corresponding regulation in Great Britain or the Isle of Man.

7.—(1) Subject to the provisions of this paragraph, where an officer leaves employment in circumstances—

- (a) to which regulation 6 of the National Insurance (Non-participation — Transitional Provisions) (Northern Ireland) Regulations 1975(b) does not apply; and

(a) S.R. & O. (N.I.) 1960 No. 181

(b) S.R. 1975 No. 48

- (b) in which returned contributions are due and a payment in lieu of contributions has previously been made in respect of him in circumstances in which returned contributions were not due,

those returned contributions shall be reduced by a sum equal to the amount, or the aggregate of the amounts, by which under section 59(5) of the Insurance Act (which defines an employer's rights against an insured person in respect of payments in lieu of contributions) they could have been reduced if returned at the time when the previous payment in lieu of contributions was made.

(2) Sub-paragraph (1) shall also apply for the reduction of returned contributions where a payment in lieu of contributions has been made under the Insurance Act, or under the corresponding provision of the Great Britain Acts, or the former Isle of Man Act, as the case may be, in respect of any period of former employment which is reckonable as service as an officer if—

- (a) that payment in lieu was made in circumstances not involving the return of any superannuation contributions made by him in that employment; and
 (b) the transfer value payable in respect of that employment has been adjusted to take account of that payment in lieu;

and where no superannuation contributions were payable in that employment any amount returnable in respect of contributions deemed to have been made therein shall be reduced by a sum equal to one half of that payment in lieu.

(3) No payment in lieu of contributions shall be taken into account for the purposes of sub-paragraphs (1) and (2)—

- (a) on more than one occasion; or
 (b) if the payment is one which has been reduced under regulation 13 of the National Insurance (Non-participation-Assurance of Equivalent Pension Benefits) Regulations (Northern Ireland) 1960, or any corresponding regulation in Great Britain or the Isle of Man.

(4) Where the employment of an officer comes to an end in circumstances to which regulation 6 of the National Insurance (Non-participation—Transitional Provisions) (Northern Ireland) Regulations 1975 applies, the amount of returned contributions to which he is entitled shall be reduced by any amount which, under section 59 of the Insurance Act as modified by the said regulation 6, the person who has made or is liable to make a payment in lieu of contributions in respect of such officer (or would be so liable had the officer not been assured of equivalent pension benefits) is entitled either to recover from the person liable for the returned contributions or to retain out of the returned contributions.

(5) Where returned contributions are due in the circumstances mentioned in sub-paragraphs (1) or (4) on the cessation of two or more concurrently held employments, the required reduction shall be made in relation to such one only of the employments as is determined by the Committee.

(6) Where returned contributions are reduced under sub-paragraph (1) or under section 59(5) of the Insurance Act or the said section 59(5) as modified by regulation 6 of the National Insurance (Non-participation—Transitional Provisions) (Northern Ireland) Regulations 1975 or under any corresponding provision of the Great Britain Acts or the former Isle of Man Act, any sum so deducted shall not form part of any amount payable to or in respect of him, either as returned contributions or as a benefit ascertained by reference to the amount of the contributions paid by him, on the occasion of any later cessation of his employment.

(7) In this paragraph "returned contributions" means a payment received under regulation 16 by way of a return of contributions.

8. The amount of the reduction of any pension under this schedule shall be calculated by reference to the years and any part of a year of service, the reduction for such part of a year being an amount which bears the same proportion to the amount for a year as the number of days in that part bears to 365 days.

9. In this schedule—

"graduated contribution" means a contribution payable under section 1(1)(b) of the Act of 1959, section 4 of the Insurance Act or the corresponding provision of the Great Britain Acts or the former Isle of Man Act.

SCHEDULE 14

Regulation 65

Calculation of transfer values

1. The transfer value payable under regulation 65 in respect of any person is an amount equal to—

- (1) the aggregate of the sums calculated in accordance with paragraph 2 in respect of his accrued pension, accrued retiring allowance and, if the person is a male, his accrued widow's pension, less—
 - (a) a sum (calculated as aforesaid) in respect of accrued modification; and
 - (b) any additional contributory payments remaining unpaid when the person ceased to be employed as an officer; and
 - (c) in the case of a person who is entitled or prospectively entitled to a guaranteed minimum pension under these regulations when he ceases to be employed as an officer and who has made a request under regulation 65, a sum (calculated as aforesaid) in respect of the pensions increase liability on his guaranteed minimum pension; and
 - (d) in the case of a person in relation to whom a contributions equivalent premium is paid under Article 44 of the Pensions Order when he ceases to be employed as an officer, a sum equal to the amount of that premium,

together with—

- (2) compound interest calculated in accordance with regulation 68 in respect of the period beginning immediately after the date on which the person ceased to be employed as an officer and ending with the date on which the transfer value is paid (but no interest is to be included in the transfer value if that period is less than 6 months).

2.—(1) The sums in respect of accrued pension, accrued retiring allowance and accrued modification shall be calculated by multiplying the accrued pension by the pension factor, the accrued retiring allowance by the retiring allowance factor and the accrued modification by the modification factor, such factors being the factors in the appropriate table in this schedule which are applicable to the person's age when he ceased to be employed as an officer.

(2) The sum in respect of accrued widow's pension shall be calculated by multiplying the accrued widow's pension by 4.

(3) The sum in respect of the pensions increase liability on a person's guaranteed minimum pension shall be calculated by multiplying the annual equivalent of his guaranteed minimum in relation to his pension in connection with his employment as an officer by the pensions increase liability factor in the appropriate table in this schedule which is applicable to his age when he ceased to be employed as an officer.

(4) The guaranteed minimum shall be calculated in accordance with Article 37 of the Pensions Order (except that paragraphs (7) and (8) of that Article shall be ignored) by reference to the regulations applying in relation to that Article, and the orders in force under Article 23 of that Order, when the person ceased to be employed as an officer, and the annual equivalent of his guaranteed minimum shall be calculated by multiplying the guaranteed minimum by 52.18.

3. In this schedule—

“accrued pension” means the annual pension to which, apart from any reduction falling to be made to that pension in connection with a retirement pension under section 28 of the Act of 1975 or corresponding provisions of earlier legislation or graduated retirement benefit under section 35 of the Insurance Act or corresponding provisions of earlier legislation, the person would have become entitled if, on the date when he ceased to be employed as an officer—

(1) he had attained the age of 65 years; and

(2)(a) where he ceased to be employed as an officer before 31st March 1972, he had completed a sufficient period of service to qualify for that pension and, notwithstanding anything in any enactment—

(i) for the purpose of calculating the amount of that pension his service had been calculated in accordance with regulation 31 of the 1962 regulations; and

(ii) his entitlement to that pension had been calculated by reference to completed years and completed days;

- (b) where he ceased to be employed as an officer on or after 31st March 1972, he had been entitled to reckon an aggregate of not less than 5 years' service; and
- (3) he had completed the payment of any additional contributory payments:
- “accrued retiring allowance” means the lump sum retiring allowance to which the person would have become entitled if, on the date when he ceased to be employed as an officer—
- (1) he had attained the age of 65 years;
 - (2)(a) where he ceased to be employed as an officer before 31st March 1972, he had completed a sufficient period of service to qualify for the allowance and notwithstanding anything in any enactment—
 - (i) for the purpose of calculating the amount of that allowance his service had been calculated in accordance with regulation 31 of the 1962 regulations; and
 - (ii) his entitlement to that allowance had been calculated by reference to completed years and completed days;
 - (b) where he ceased to be employed as an officer on or after 31st March 1972, he had been entitled to reckon an aggregate of not less than 5 years' service; and
 - (3) he had completed the payment of any additional contributory payments; and
 - (4) if the person is a male he had been married and he and his wife had not been judicially separated;
- “accrued widow's pension” means the annual widow's pension which, after any initial period during which it may have been payable at the rate specified in regulation 24(3), would have been payable in respect of the person if, on the date when he ceased to be employed as an officer—
- (1) he had been married and he and his wife had not been judicially separated; and
 - (2) by virtue of his having attained the age of 65 years, he had been in receipt of a pension equivalent to his accrued pension; and
 - (3) he had died;
- “accrued modification” means the amount by which the accrued pension would be reduced in connection with a retirement pension under section 28 of the Act of 1975 or corresponding provisions of earlier legislation and graduated retirement benefit under section 35 of the Insurance Act or corresponding provisions of earlier legislation.

TRANSFER FACTORS

TABLE I — MALES

<i>Age</i>	<i>Pension factor</i>	<i>Retiring Allowance factor</i>	<i>Modification factor</i>	<i>Pensions increase liability factor</i>
Under 20	5.00	.60	.25	1.47
20	5.05	.60	.25	1.50
21	5.10	.61	.25	1.53
22	5.15	.61	.30	1.56
23	5.20	.61	.30	1.59
24	5.25	.62	.30	1.62
25	5.30	.62	.35	1.65
26	5.35	.63	.40	1.68
27	5.40	.63	.40	1.71
28	5.45	.63	.45	1.74
29	5.50	.64	.50	1.78
30	5.55	.64	.50	1.81
31	5.60	.65	.55	1.85
32	5.65	.66	.60	1.88
33	5.70	.66	.65	1.92
34	5.75	.67	.70	1.95
35	5.80	.67	.80	1.99
36	5.85	.68	.90	2.02
37	5.90	.68	1.00	2.06
38	5.95	.68	1.10	2.10
39	6.00	.69	1.20	2.14
40	6.05	.69	1.30	2.18
41	6.10	.70	1.40	2.22
42	6.15	.70	1.50	2.26
43	6.20	.71	1.60	2.30
44	6.25	.72	1.70	2.34
45	6.30	.72	1.80	2.39
46	6.40	.73	1.90	2.44
47	6.50	.74	2.00	2.48
48	6.60	.74	2.20	2.53
49	6.70	.75	2.40	2.58
50	6.80	.75	2.60	2.62
51	6.90	.76	2.90	2.67
52	7.10	.76	3.20	2.72
53	7.30	.77	3.50	2.78
54	7.50	.78	3.80	2.84
55	7.70	.79	4.20	2.90
56	8.00	.80	4.60	2.97
57	8.30	.81	5.00	3.04
58	8.60	.82	5.40	3.12
59	9.00	.84	5.80	3.20
60	9.50	.86	6.30	3.28
61	9.50	.88	6.80	3.36
62	9.50	.91	7.40	3.44
63	9.50	.94	8.10	3.53
64	9.50	.98	9.00	3.64
65	9.50	1.00	9.50	—
66	9.15	1.00	9.15	—
67	8.80	1.00	8.80	—
68	8.50	1.00	8.50	—
69	8.15	1.00	8.15	—
70	7.80	1.00	7.80	—

TABLE II — FEMALES

<i>Age</i>	<i>Pension factor</i>	<i>Retiring Allowance factor</i>	<i>Modification factor</i>	<i>Pensions increase liability factor</i>
Under 20	7.00	.60	.50	2.20
20	7.05	.60	.50	2.24
21	7.10	.61	.55	2.28
22	7.15	.61	.60	2.32
23	7.20	.61	.65	2.36
24	7.25	.62	.70	2.40
25	7.35	.62	.75	2.45
26	7.40	.63	.80	2.50
27	7.45	.63	.85	2.55
28	7.50	.63	.90	2.60
29	7.55	.64	.95	2.66
30	7.65	.64	1.05	2.71
31	7.70	.65	1.15	2.77
32	7.80	.66	1.25	2.82
33	7.90	.66	1.35	2.88
34	7.95	.67	1.45	2.93
35	8.05	.67	1.55	2.99
36	8.15	.68	1.65	3.05
37	8.25	.68	1.75	3.11
38	8.35	.68	1.85	3.17
39	8.45	.69	1.95	3.24
40	8.55	.69	2.10	3.31
41	8.65	.70	2.25	3.38
42	8.75	.70	2.45	3.45
43	8.85	.71	2.65	3.52
44	8.95	.72	2.90	3.59
45	9.05	.73	3.15	3.66
46	9.15	.74	3.40	3.74
47	9.25	.75	3.70	3.82
48	9.35	.76	4.00	3.90
49	9.45	.77	4.35	3.98
50	9.55	.78	4.75	4.06
51	9.65	.79	5.15	4.15
52	9.80	.80	5.60	4.24
53	9.95	.81	6.10	4.33
54	10.10	.82	6.65	4.43
55	10.30	.83	7.25	4.53
56	10.50	.84	7.95	4.63
57	10.75	.85	8.75	4.74
58	11.05	.87	9.65	4.85
59	11.40	.89	10.65	4.97
60	11.75	.91	11.75	—
61	11.75	.93	11.75	—
62	11.75	.95	11.75	—
63	11.75	.97	11.75	—
64	11.75	.99	11.75	—
65	11.75	1.00	11.75	—
66	11.40	1.00	11.40	—
67	11.05	1.00	11.05	—
68	10.70	1.00	10.70	—
69	10.35	1.00	10.35	—
70	10.00	1.00	10.00	—

Calculation of service to be credited under regulation 70(1)(a)

1. Subject to the provisions of this schedule, the period which a person is entitled to reckon as contributing service by virtue of regulation 70(1)(a) is a period equal to the period of service which would enable the Committee to pay under regulation 65 a transfer value (calculated in accordance with schedule 14) of the amount which the Committee accepted in respect of him under regulation 69.

2. For the purposes of paragraph 1—

(1) in the case of a person who was subject in his non-local government employment to a statutory scheme or to any other scheme which is for the time being treated by the Department as a statutory scheme for the purposes of this schedule—

(a) the calculation of the period he is entitled to reckon as contributing service is to be made by reference to his age, and to the rate of his pensionable pay, used in the calculation of the transfer value accepted;

(b) where in that calculation an amount of a person's pay has been disregarded in connection with a retirement pension under section 28 of the Act of 1975 or corresponding provisions of earlier legislation, the pensionable pay shall be increased by that amount; and

(c) any sum representing interest included in the transfer value accepted shall be ignored;

(2) in the case of a person who was subject in his non-local government employment to any other scheme—

(a) if he became an officer before 22nd April 1975—

(i) the calculation of the period he is entitled to reckon as contributing service shall be made by reference to his age, and the annual rate of his remuneration, on 1st April 1972 or, if later, on the date (here referred to as "the relevant date") when he became an officer; and

(ii) the sum to be used as the amount of the transfer value shall be the sum notified to the Committee by the scheme managers as the sum which the Committee would have received in respect of the person had the transfer value been calculated and paid on the relevant date;

(b) if he became an officer on or after 22nd April 1975, the calculation of the period he is entitled to reckon as contributing service shall be made by reference to his age, and the annual rate of his remuneration, on the date when he became an officer or, if the transfer value in respect of him is received by the Committee more than one year after he became an officer on the date on which the transfer value is received;

(c) any sum representing interest which is included in the transfer value accepted is to be taken into account;

(3) the accrued pension in respect of the period mentioned in paragraph 1 shall be deemed—

(a) where the person is such a person as is mentioned in regulation 72, to be subject to that regulation, and paragraph (2) of that regulation shall have effect for this purpose as if at the end there were added the words—

“ ; and

(c) at the end of regulation 53(2)(e), there were added the words “and a proportionate amount in respect of part of a year of such service”;

(b) where the person is such a person as is mentioned in regulation 73, to be subject to that regulation;

(4) where—

(a) the pensionable pay mentioned in sub-paragraph (1) relates to a period of part-time employment, the pensionable pay for that period shall be deemed to be the pensionable pay by reference to which the transfer value accepted would have been calculated had the person during that period been in a single comparable whole-time employment;

- (b) the remuneration mentioned in sub-paragraph (2) relates to part-time employment, the annual rate of remuneration on the relevant date shall be deemed to be the annual rate of remuneration notified to the Committee by his employing authority as the remuneration which would have been paid in respect of a single comparable whole-time employment;
- (5) in applying schedule 14 in accordance with paragraph 1 in relation to a person who ceased to be employed in his non-local government employment on or after 6th April 1978 and whose non-local government employment was not contracted-out employment for the purposes of the Pensions Order, paragraphs 1(1)(c), 2(3) and (4) of that schedule shall be ignored;
- (6) in this schedule "accrued pension" has the meaning assigned to it in paragraph 3 of schedule 14.

SCHEDULE 17

Regulation 84

Revocation

PART I

Provisions of Acts having effect as provisions of regulations made under Article 9 of the Order.

<i>Act</i> (1)	<i>Chapter</i> (2)	<i>Provisions revoked</i> (3)
Local Government (Superannuation) Act (Northern Ireland) 1950	1950 c. 10 (N.I.)	Sections 1, 2(2) and 3, the first schedule and the definitions in section 8(1) of "local Act", "local authority", "officers", "superannuation benefits", "the Act of 1865", "the Act of 1869" and "the Act of 1919".
New Towns Act (Northern Ireland) 1965	1965 c. 13 (N.I.)	Section 9
Local Government Act (Northern Ireland) 1966	1966 c. 38 (N.I.)	Sections 14, 15 and 22

PART II

Regulations made under the Local Government (Superannuation) Acts (Northern Ireland) 1950 to 1966 having effect as regulations made under Article 9 of the Order.

<i>Regulations revoked</i> (1)	<i>References</i> (2)
Local Government (Superannuation) Regulations (Northern Ireland) 1962.	S.R. & O. (N.I.) 1962 No. 210.
Local Government Superannuation (Interchange with English Teaching Service) Regulations (Northern Ireland) 1963.	S.R. & O. (N.I.) 1963 No. 124
Local Government Superannuation (Interchange with English Teaching Service) (Amendment) Regulations (Northern Ireland) 1964.	S.R. & O. (N.I.) 1964 No. 181
Local Government (Superannuation) (Amendment) Regulations (Northern Ireland) 1966.	S.R. & O. (N.I.) 1966 No. 274
Local Government Superannuation (Interchange with Scottish Teaching Service) Regulations (Northern Ireland) 1968.	S.R. & O. (N.I.) 1968 No. 20
Local Government Superannuation (Amendment) Regulations (Northern Ireland) 1968	S.R. & O. (N.I.) 1968 No. 153
Local Government (Superannuation) (Amendment) Regulations (Northern Ireland) 1969.	S.R. & O. (N.I.) 1969 No. 154
Local Government (Superannuation) (Amendment) Regulations (Northern Ireland) 1970.	S.R. & O. (N.I.) 1970 No. 54
Local Government (Superannuation) (Amendment) Regulations (Northern Ireland) 1971.	S.R. & O. (N.I.) 1971 No. 108

PART III

Other Regulations

<i>Regulations revoked</i> (1)	<i>References</i> (2)
The National Insurance (Local Government Superannuation Scheme — Modification and Non-participation) Regulations (Northern Ireland) 1966.	S.R. & O. (N.I.) 1966 No. 281
Local Government (Superannuation) (Amendment) Regulations (Northern Ireland) 1973.	S.R. & O. (N.I.) 1973 No. 216
Local Government (Superannuation) (Amendment) (No. 2) Regulations (Northern Ireland) 1973.	S.R. & O. (N.I.) 1973 No. 242
Local Government (Superannuation) (Amendment) Regulations (Northern Ireland) 1974.	S.R. 1974 No. 72
Local Government (Superannuation) Regulations (Northern Ireland) 1975.	S.R. 1975 No. 3
Local Government (Superannuation) (Amendment) Regulations (Northern Ireland) 1975.	S.R. 1975 No. 187
Local Government (Superannuation) (Prescribed Persons) Regulations (Northern Ireland) 1975.	S.R. 1975 No. 347
Local Government (Superannuation) (Amendment) Regulations (Northern Ireland) 1977.	S.R. 1977 No. 205
Local Government (Superannuation) (Valuation, Certification and Contributions) Regulations (Northern Ireland) 1977.	S.R. 1977 No. 308
Local Government (Superannuation) (Amendment) Regulations (Northern Ireland) 1978.	S.R. 1978 No. 386
Local Government (Superannuation) (Accounts and Audit) Regulations (Northern Ireland) 1978.	S.R. 1978 No. 395
Local Government (Superannuation) (Amendment) Regulations (Northern Ireland) 1979.	S.R. 1979 No. 23
Local Government (Superannuation) (Amendment) (No. 2) Regulations (Northern Ireland) 1979.	S.R. 1979 No. 56
Local Government (Superannuation) (Amendment) (No. 3) Regulations (Northern Ireland) 1979.	S.R. 1979 No. 214
Local Government (Superannuation) (Amendment) Regulations (Northern Ireland) 1980.	S.R. 1980 No. 265

EXPLANATORY NOTE

(This note is not part of the regulations.)

These regulations consolidate, with minor amendments, the provisions of the Local Government (Superannuation) Regulations (Northern Ireland) 1962 to 1980 and, with the appropriate drafting changes, provisions of the Local Government (Superannuation) Act (Northern Ireland) 1950, the New Towns Act (Northern Ireland) 1965 and the Local Government Act (Northern Ireland) 1966 which, although repealed by the Superannuation (Northern Ireland) Order 1972, had effect, by virtue of paragraph 6 of schedule 7 to that Order, as provisions of regulations made under Article 9 of the Order.

Although in general the regulations reproduce existing provisions certain of those provisions have ceased to have application and are, therefore, discontinued. The discontinued provisions relate to the reckoning of earlier service, to the approval of certain non local government employments for the purpose of preserving superannuation rights already earned and to modifications which applied to former health service employees and former employees of the Northern Ireland Tuberculosis Authority. The existing limited provision for the reckoning as service of certain past periods of employment on payment of additional contributory payments (which was effectively superseded in 1977 by the introduction of a general provision for the purchase of additional periods of service) has also been discontinued, but provision is made for the completion of any outstanding payments and for the service in respect of which such additional contributory payments are made to be reckoned as contributing service.

Apart from the foregoing the main changes are:—

1. an opportunity is provided for a manual employee who has preserved pension rights under a non-local government scheme or who applies to transfer those rights to the local government scheme, to become a participant in the scheme on paying the appropriate contributions without being obliged to serve the normal 12 month waiting period. As a consequence the waiting period for a manual employee entering local government employment on or after 1 May 1981 will rank as temporary non-pensionable service and not, as heretofore, service reckonable as contributing service at half its length (regulations 12, 40 and 46);
2. the Committee are empowered to charge interest on amounts due to be remitted to them by employing authorities in respect of their own and their employees' contributions but which are not remitted within 10 days after the due date (regulation 14(8));
3. benefits are to be calculated on the basis of contributing service alone, any non-contributing service or service under regulation 31(1)(a)(ii) of the existing regulations being reckonable as contributing service at half its length (regulations 20, 23 and 40);
4. the provisions relating to the purchase of added years at shared cost are amended to enable an officer who leaves the employment of the authority consenting to the addition of added years for employment under another employing authority before he has completed payment of the additional contributions, to reckon as contributing service a period proportionate to the period during which additional contributions were paid (regulation 43);
5. the provisions for interchange have been up-dated to conform with the corresponding provisions of the local government superannuation scheme operating in Great Britain, the changes being of a mainly technical nature (regulations 65 to 73).