

1987 No. 76

EDUCATION

**Teachers' Superannuation (Amendment) Regulations
(Northern Ireland) 1987***Made* 25th February 1987*Coming into operation* 27th March 1987

The Department of Education in exercise of the powers conferred on it by Articles 11(1), (2), (3), (6) and 14(1) of, and paragraphs 1, 6, 8, 11, 12 and 13 of Schedule 3 to the Superannuation (Northern Ireland) Order 1972(a) and of every other power enabling it in that behalf, and after consultation with representatives of education and library boards and of teachers and with such representatives of other persons likely to be affected by the regulations as appear to it to be appropriate as required by Article 11(5) of the said Order, with the consent of the Department of Finance and Personnel(b), hereby makes the following regulations:—

PART I

GENERAL

Citation and commencement

1. These regulations may be cited as the Teachers' Superannuation (Amendment) Regulations (Northern Ireland) 1987.

2. These regulations shall come into operation on 27th March 1987 and shall have effect—

- (a) for the purposes of Part II as from 1st October 1977;
- (b) for the purposes of Part III as from 1st June 1984;
- (c) for the purposes of Part IV as from 1st August 1984;
- (d) for the purposes of Part V as from 1st October 1984;
- (e) for the purposes of Part VI as from 2nd April 1985;
- (f) for the purposes of Part VII as from 27th March 1987;
- (g) for the purpose of Part VIII as from 1st April 1987.

Interpretation

3.—(1) In these regulations “the principal regulations” mean the Teachers' Superannuation Regulations (Northern Ireland) 1977(c).

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

(b) Formerly Department of Finance: *see* S.I. 1982/338 (N.I. 6) Art. 3. Consent function was transferred from the Department of the Civil Service by S.I. 1982/338 (N.I. 6) Art. 4

(c) S.R. 1977 No. 260. Relevant amending rules are S.R. 1978 No. 351, S.R. 1979 No. 380 and S.R. 1980 No. 305

(2) References in these regulations to a numbered regulation or a numbered schedule in the absence of a provision to the contrary are references to the regulation or schedule so numbered in the principal regulations.

PART II

AMENDMENTS HAVING EFFECT AS FROM 1ST OCTOBER 1977

4. In regulation 6(6) (Average salary) in the definition of “full salary” there shall be inserted after the words “full salary” the words “in relation to a teacher whose salary is reduced during absence on sick or maternity leave means salary at the annual rate at which it would have been paid but for such reduction, and”.

5. The following provisions (which relate to the provisions in regulation 56 excluding periods of further service of less than 365 days from the requirement to recalculate annual allowances where a teacher to whom such an allowance has become payable is again employed in reckonable service) shall cease to have effect in relation to any period of further service which was subsisting on 6th April 1978 or commenced on or after that date—

- (i) regulation 16(1) and (4) (prescribing the circumstances in which a teacher to whom contributions have been repaid may, on subsequent employment in reckonable service, return them, with interest, to the Department);
- (ii) regulation 47(1) (providing for the repayment of contributions on re-employment where no subsequent annual allowance is payable);
- (iii) in regulation 47(2)(b) the words “(other than such subsequent service as is mentioned in paragraph (1)(c))”;
- (iv) in regulation 56(1) and (3), the words “for not less than 365 days”; and
- (v) regulation 56(5);

and the following consequential amendments shall be made in regulation 16—

- (a) in paragraph (2), for the words “under a provision to which paragraph (1) does not apply” there shall be substituted the words “otherwise than under regulation 47 (as originally made) or a previous provision to the like effect”; and
- (b) in paragraph (3) for the words “Paragraphs (1) and (2)” there shall be substituted the words “Paragraph (2)”.

6. In regulation 45 (Calculation of repayment under regulations 42 to 44) there shall be inserted after paragraph (5) the following paragraph—

“(5A) Where a repayment of contributions is made to a teacher to whom a payment by way of equivalent pension benefits is or will become payable under paragraph 11 of Schedule 8, there shall be deducted from the contributions repaid a sum equivalent to one half of any payment in lieu of contributions which would have been made by the Department in

respect of that teacher under section 59(1) of the National Insurance Act (Northern Ireland) 1966(a) had section 57 of that Act applied.”.

7. In regulation 58(3) (Short term pensions), there shall be inserted after the words “reckonable service” the words “or, where on that date the teacher was absent on sick or maternity leave and the teacher’s salary was in consequence reduced, at the annual rate at which it would have been payable but for such reduction”.

8. In Schedule 8 (Modifications Relating to National Insurance) there shall be inserted after paragraph 10, the following paragraph—

“Equivalent pension benefits

11. Where any teacher who was employed in non-participating employment attains the age of 60 if a woman or 65 if a man, there shall be paid to that teacher by way of equivalent pension benefits (within the meaning of section 56 of the Act) a sum equal to the actuarial value of an annual allowance at the following rate for each year of reckonable service—

	<i>Man</i>	<i>Woman</i>
	£	£
during the period from 3rd April 1961 to 5th January 1964	2.31	1.93
during the period from 6th January 1964 to 5th April 1975	3.48	2.90

but excluding any period of such employment in respect of which—

- (a) a payment in lieu of contributions has been made to the National Insurance Fund by the Department under section 57 of the Act, or
- (b) any allowance is payable under regulation 48.

Provided that if on attaining that age the teacher is still employed in reckonable service, such payment shall be deferred until the teacher ceases to be so employed, or to be employed in service which would constitute reckonable service had the teacher not attained the age of compulsory retirement, and regulation 66 shall apply in relation to any sum paid under this paragraph.”.

9. In regulation 56 (Benefits after re-employment)—

- (a) there shall be inserted in paragraph (3), after the words “there shall”, the words “, subject to paragraph (4)(a),”; and
- (b) there shall be substituted for sub-paragraph (4)(a) the following sub-paragraph—

“(a) Where the further service of a teacher is discontinued before he attains the age of 60 otherwise than by reason of incapacity, redundancy or termination of service in the interests of the efficient discharge of his employer’s functions, the allowances

payable by virtue of paragraph (3) shall not be paid until he attains the age of 60.”.

PART III

AMENDMENT HAVING EFFECT AS FROM 1ST JUNE 1984

10. In regulation 2 (Interpretation) in the definition of “child” the semi-colon after the words “profession or calling” shall be deleted and the following words inserted—

“and a person who has continued receiving full-time education after having attained the age of 17 shall be regarded as receiving such education up to (but not including) the first Monday in January, the first Monday after Easter Monday or the first Monday in September next following the end of the term in which in fact he last receives full-time education;”

PART IV

AMENDMENTS HAVING EFFECT AS FROM 1ST AUGUST 1984

Payment of teacher's contributions

11. In regulation 11(4) (Payment of teacher's contributions) for the words “the Secondary Schools (Grant Conditions) Regulations (Northern Ireland) 1973” there shall be substituted “Article 117 of the Education and Libraries (Northern Ireland) Order 1986”(a).

Payment of employer's contributions

12. In regulation 12 (Payment of employer's contributions) for the words “the Secondary Schools (Grant Conditions) Regulations (Northern Ireland) 1973” there shall be substituted “Article 117 of the Education and Libraries (Northern Ireland) Order 1986”(a).

PART V

AMENDMENT HAVING EFFECT AS FROM 1ST OCTOBER 1984

Schedule 1

13. In paragraph 5 of Part I of Schedule 1 (Service reckonable as such) for the words “Teacher in the Ulster Polytechnic” there shall be substituted “Teacher in the University of Ulster on 1st October 1984 who was employed in reckonable service as a teacher in the Ulster Polytechnic on 30th September 1984 unless he elected by notice in writing served on the Department not later than 30th September 1985, that service with the University of Ulster as from the date specified in the notice, not being later than 1st October 1985, should no longer be reckonable service”.

PART VI

AMENDMENT HAVING EFFECT AS FROM 2ND APRIL 1985

14.—(1) In regulation 89 (Payments in respect of deceased persons) there shall be substituted for the sum of “£1,500” the sum of “£5,000”.

(2) This regulation shall have effect in relation to deaths occurring on or after 2nd April 1985.

PART VII

AMENDMENTS HAVING EFFECT AS FROM 27TH MARCH 1987

15. In regulation 69 (Allocation of annual allowance)—

(a) in paragraph (1)(b) for the words “to him and his wife for their joint lives” there shall be substituted the words “payable to him for the joint lives of himself and his wife”; and

(b) there shall be inserted after paragraph (7) the following paragraph—
 “(8)(a) Where a teacher, having given notice to the Department of his intention to retire within four months of service of the notice, delivers a declaration under this regulation to the Department on or after 27th March 1987 and thereafter the annual allowance to which the declaration refers is increased otherwise than in pursuance of any Pensions Increase (Review) Order (whether or not the increase takes effect from a date earlier than the date of delivery of the declaration), the amount allocated by the declaration shall be increased by the same proportion as the increase in the annual allowance bears to the former amount of the allowance, the result being rounded down to the nearest pound; and the amount of the allowance payable to the teacher shall be reduced by the amount of the increased allocation and, in the case falling within paragraph (1)(b), the rate of annuity there mentioned shall be increased to take account of the increase in the amount allocated as from the date on which the increase in the allowance takes effect; and on the subsequent death of the teacher the amount of the pension payable in accordance with his declaration shall similarly be increased

(b) In this paragraph a “Pensions Increase (Review) Order” means an order made under Part I of the Pensions (Increase) Act (Northern Ireland) 1971(a).”.

16. In Schedule 5 (Allocation Declarations), paragraph 6—

(a) in sub-paragraph (1) the words “Subject to paragraph (2)”, shall be deleted;

(b) sub-paragraph (2) shall be deleted and sub-paragraph (3) shall be renumbered sub-paragraph (2).

(a) 1971 c. 35 (N.I.) as amended by Article 69 of the Social Security Pensions (Northern Ireland) Order 1975 S.I. 1975/1503 (N.I. 15)

17. In regulation 11(1) (Payment of teacher's contributions) there shall be inserted at the end of sub-paragraph (b)—

“and

- (c) any sums payable by the teacher by way of deduction from his salary pursuant to regulation 16B;”

and there shall be inserted after the words “any contributions” the words “or sums”.

18. After regulation 16 (Return of repaid contributions) there shall be inserted the following regulations—

“Methods of return of contributions under regulation 16(2)

16A. The return of contributions to the Department under regulation 16(2) with interest as therein provided shall be by a single payment of the sum due unless the amount of that payment would exceed £500 when the teacher may elect to make the payment—

- (a) if he is employed in full-time reckonable service, by instalments to be deducted from his salary in accordance with regulation 16B; or
(b) if he is employed in comparable Northern Ireland service, by instalments payable in accordance with regulation 17.

Return of contributions by deduction from salary

16B.—(1) Where a teacher has elected pursuant to regulation 16A(a) to return contributions by instalments to be deducted from his salary, the amount of each deduction shall be equal and shall be of such amount as will enable the said sum, together with the interest payable under paragraph (2), to be paid in full over a period of five years or, where that period would expire after the teacher has attained the age of 60, any lesser period of whole years, selected by the teacher, that will expire on or after the day on which the teacher attains that age.

Provided that where the aggregate amount of such deductions in any one year would, when aggregated with other deductions from the teacher's salary under regulation 11(1), exceed 15 per cent. of the teacher's salary for that year, the period of payment shall be extended to such minimum number of whole years as will cause the amount of such deductions, when so aggregated, not to exceed 15 per cent. of the teacher's annual salary.

(2) Where a teacher elects to return any contributions by deduction from his salary in accordance with the provisions of this regulation, or has elected to return contributions by the payment of instalments under regulation 17 as originally made, he shall pay, in lieu of the interest provided for in regulation 16(2), compound interest on the balance of that sum for the time being outstanding calculated at 3·5 per cent. per annum, with yearly rests from 31st March, from the date of repayment of the contributions to the teacher until the whole amount thereof shall have been returned to the Department with interest thereon as herein provided.

(3) If a teacher who has commenced to pay instalments in accordance with this regulation or under regulation 17, as originally made, becomes

entitled to the award of allowances, or a death gratuity becomes payable in respect of him, before he has completed payment—

- (a) any allowances payable in respect of him shall be calculated on the basis that he had completed payment, and
- (b) the amount outstanding, adjusted to take account of the premature payment, shall be deducted from the additional allowance or gratuity payment in respect of him.

(4) If, in a case not falling within paragraph (3), a teacher who has commenced to pay instalments in accordance with this regulation ceases to be employed in full-time reckonable service before he has completed payment, but continues in comparable Northern Ireland service, he shall (subject as hereinafter provided) pay the amount then outstanding to the Department—

- (a) in a single payment, adjusted to take account of the premature payment; or
- (b) if he so elects, by instalments in accordance with regulation 17.

(5) If, in a case not falling within paragraph (3) or (4), a teacher who has commenced to pay instalments in accordance with this regulation ceases to be employed in reckonable service or comparable Northern Ireland service before he has completed payment, he shall (subject as hereinafter provided) pay the amount then outstanding to the Department—

- (a) in a single payment, adjusted to take account of the premature payment; or
- (b) if he elects to pay contributions to purchase current added years pursuant to regulation 27, by instalments (if he so elects) paid at the same time as those contributions but otherwise in accordance with regulation 17; and the teacher shall in that event be treated for the purposes of paragraph (6) as not ceasing to be employed in reckonable service until he makes an election pursuant to regulation 27 or the period allowed for such an election by regulation 27(6) has expired, whichever shall happen first.

(6) If within three months of ceasing to be employed in reckonable service a teacher has not paid the amount outstanding to the Department or elected (where he has the right to do so) to pay that amount by instalments in accordance with paragraph (4)(b) or (5)(b) of regulation 17(2), the payments already made by the teacher pursuant to regulation 16(2), including any interest included in those payments, shall be repaid to the teacher.

(7) Where a teacher employed in reckonable service has, before 27th March 1987, elected to return contributions pursuant to regulation 16(2) by instalments pursuant to regulation 17 as originally made, he shall pay any outstanding balance by way of deductions from his salary under this regulation, which shall in such a case apply with such modifications as may be necessary: provided that the period of payment shall not, in such a case, expire earlier than—

- (a) five years from the date on which the first payment by deduction is made, or

(b) the date on which the teacher attains the age of 60, if sooner.”.

19.—(1) The heading to regulation 17 shall be amended to read “Return of contributions by payment of instalments”.

(2) There shall be substituted for paragraphs (1) and (2) of regulation 17 the following paragraph—

“(1) Payments under this regulation shall be made in uniform instalments of such amount as may be determined by the Department (subject to paragraph (3)) after consultation with the teacher and at such intervals (not exceeding six months) as may, after such consultation, be so determined; and shall continue to be paid until the whole amount of the contribution repaid to the teacher has been returned to the Department, together with the interest payable on it by virtue of paragraph (4).”.

and paragraphs (3) to (6) shall be renumbered accordingly.

(3) There shall be substituted for paragraph (3) as renumbered by paragraph (2), of regulation 17 the following paragraph—

“(3) Where a teacher elects to return any contributions repaid to him in accordance with the provisions of this regulation, he shall pay, in lieu of the interest provided for in regulation 16(2), compound interest on the balance of the contributions being returned for the time being outstanding calculated at 3·5 per cent. per annum, with yearly rests from 31st March, from the date of the repayment of those contributions to the teacher until the whole amount thereof shall have been returned to the Department with interest thereon as herein provided.”.

(4) For paragraph (5) of regulation 17 as renumbered by paragraph 2 there shall be substituted the following paragraphs—

“(5) If, in a case not falling within paragraph (4), a teacher who has commenced to pay instalments in accordance with this regulation ceases to be employed in reckonable service or in comparable Northern Ireland service before he has completed payment, he shall (subject as hereinafter provided) pay the amount then outstanding to the Department—

(a) in a single payment, adjusted to take account of the premature payment; or

(b) if he elects to pay contributions to purchase current added years pursuant to regulation 27, by instalments (if he so elects) paid at the same time as those contributions but otherwise in accordance with this regulation; and the teacher shall in that event be treated for the purposes of paragraph (7) as not ceasing to be employed in reckonable service or comparable Northern Ireland service until he makes an election pursuant to regulation 27 or the period allowed for such an election by regulation 27(6) has expired, whichever shall happen first.

(6) If within three months of ceasing to be employed in comparable Northern Ireland service (as the case may be) the teacher has not paid the amount outstanding or elected (where he has the right to do so) to pay the amount by instalments in accordance with paragraph (5)(b) of this regulation, the payments already made by the teacher pursuant to regulation 16(2), including any interest included in those payments, shall be repaid to the teacher.

(7) If in any case where the teacher has elected to pay an amount outstanding by instalments under this regulation any such instalment is not paid by 21st April in the financial year beginning next after the financial year in which it fell due, the payments already made by the teacher pursuant to regulation 16(2), including any interest included in those payments, shall be repaid to the teacher.”.

20. In regulation 67(2) (Counting reckonable service for benefit) there shall be added at the end of sub-paragraph (c) the words “and not repaid to the teacher under regulation 16B(6), 17(6) or 17(7)”.

21. In regulation 42 (Repayment of contributions on cessation of employment)—

(1) in paragraph (1), there shall be substituted for the words preceding sub-paragraph (a) the following words—

“A teacher who has ceased or ceases to be employed in reckonable service shall, if the following conditions are satisfied, be entitled, on the expiry of the period specified in sub-paragraph (d) or on attaining the age of compulsory retirement, if earlier, to be repaid the balance of his contributions, calculated in accordance with regulation 45 as at the date of repayment or as at the date on which he attained the age of compulsory retirement, if earlier, reduced by a sum equal to the tax chargeable on that repayment pursuant to paragraph 2 of Part II of Schedule 5 to the Finance Act 1970(a) (charge to tax on repayment of employee’s contributions) — ”; and

(2) paragraph (4) is hereby revoked.

22. Regulation 43 (Repayment at age of compulsory retirement), is hereby revoked.

23. In regulation 45(1) (Calculation of repayment) and in the heading to regulation 45 for the words “42 to 44” there shall be substituted the words “42 and 44”.

24. In regulation 46 (Repayment of member’s contributions)—

(1) sub-paragraph (b) of paragraph (1) shall be deleted; and

(2) at the end of paragraph (2) there shall be added the words “or the date on which he attained the age of compulsory retirement, if earlier”.

25. In regulation 47 (Limited repayments to pensioners), paragraph (2) is hereby revoked.

26. After regulation 47 there shall be inserted the following regulation—

“*No payment except on application*

47A. The Department shall not make any payment in respect of any entitlement under this Section until it has received written application therefor, supported by such particulars as it may require.”.

(a) 1970 c. 24; paragraph 2 was substituted by the Finance Act 1971 Schedule 3 paragraph 7

27. In regulation 49 (Amount of annual allowance), paragraph (2A) is hereby revoked and there shall be added after paragraph (7) the following paragraph—

“(8) Where, pursuant to Article 44 of the Social Security Pensions (Northern Ireland) Order 1975(a), a contributions equivalent premium has been paid in respect of a teacher and not refunded (thereby extinguishing his entitlement to a guaranteed minimum pension) the annual allowance payable to the teacher shall be reduced by an amount equal to the guaranteed minimum pension which would have been payable to him had that contributions-equivalent premium not been paid.”.

28. In regulation 51 (Amount of additional allowance), paragraph (3A) is hereby revoked.

29. In regulation 67 (Counting reckonable service for benefits)—

(1) in paragraph (2)(c) the words “where regulation 42(4) applies” shall be deleted; and

(2) in paragraph (3), the words “or 43(2)” shall be deleted.

PART VIII

AMENDMENTS HAVING EFFECT AS FROM 1ST APRIL 1987

30. In the form of account in Part 1 of Schedule 7, in Head II in column A there shall be inserted after the word “contributions” the words “and payments”; and Head III in that column shall be omitted.

Sealed with the Official Seal of the Department of Education on 25th February 1987.

(L.S.)

R. T. Holmes

Assistant Secretary

The Department of Finance and Personnel hereby consents to the foregoing regulations.

Sealed with the Official Seal of the Department of Finance and Personnel on 25th February 1987.

(L.S.)

J. R. Ingram

Assistant Secretary

EXPLANATORY NOTE

(This note is not part of the Regulations.)

These regulations amend the Teachers' Superannuation Regulations (Northern Ireland) 1977. In so far as they do so with retrospective effect, this is authorised by Article 14(1) of the Superannuation (Northern Ireland) Order 1972. In addition to certain corrections and clarification, the following changes are made.

With effect from 1st October 1977

Regulation 6(6) and 58(3) of the 1977 Regulations are amended to require the "average salary" of a teacher for both superannuation purposes and the rate of a short-term pension to be based on full salary without any deduction to reflect a reduction in that salary during sick or maternity leave (Regulations 4 and 7).

The restriction in regulation 56(1) and (3) of the 1977 Regulations on the payment of increased allowances to a teacher to whom allowances have become payable where that teacher is again employed in reckonable service to the case where that further employment is for a period of not less than 365 days is removed in relation to periods of further service which were subsisting on 6th April 1978 or began on or after that date. Regulation 56(5), under which a teacher could defer the payment to him of an increased allowance under regulation 56, ceases to have effect in relation to such periods of further service; as does regulation 16(1) and (4), prescribing the circumstances in which a teacher to whom contributions have been repaid may, on subsequent employment in reckonable service, return them to the Department, with consequential amendments in regulation 16(2) and (3); and regulation 47(1), which provides for the repayment to the teacher of contributions paid by him during the period of further service where it is not long enough to qualify for an increased allowance, with a consequential amendment in regulation 47(2)(b) (Regulation 5).

Provision is made for the payment at age 60 (women) and 65 (men) or on subsequent retirement of "equivalent pension benefits" to teachers who were employed in non-participating employment (within the meaning of section 56(1) of the National Insurance Act (Northern Ireland) 1966 (c. 6)) for any period between 3rd April 1961 and 5th April 1975 in respect of which no allowance is payable under regulation 48 and no payment in lieu of contributions has been made to the National Insurance Fund; and for a deduction to be made from any repayment of contributions made to a teacher entitled to such benefits (Regulations 6 and 8).

Regulation 56(3) of the 1977 Regulations provides for the recalculation of an incapacity allowance following a period of further employment in reckonable service. The restriction in regulation 56(4)(a) under which this applies, in the case of a teacher whose further employment ceases before he attains the age of 60 only where that employment ceased because of his incapacity, is removed. The recalculated allowance shall be paid in such a case only when the teacher attains the age of 60 unless the cessation of his further employment before age 60 is due to his incapacity, redundancy or is in

redundancy or is in the interest of the efficient discharge of his employer's function (Regulation 9).

With effect from 1st June 1984

The definition of "child" in regulation 2 of the 1977 regulations is amended to extend, until the first Monday in January, after Easter Monday or in September next following the day on which his full-time education ceases, the period during which a person who has attained the age of 17 is to be regarded as a child for the purposes of the 1977 Regulations (Regulation 10).

With effect from 1st August 1984

Consequential upon the coming into operation of the Education (Northern Ireland) Order 1984 references to the Department's authority to deduct superannuation contributions from grant being paid to Voluntary Grammar Schools are amended (Regulations 11 and 12).

With effect from 1st October 1984

Consequential upon the merger of the Ulster Polytechnic and the New University of Ulster provision is now made to allow contributors in the Polytechnic at the time of the merger to remain in the teachers superannuation scheme in Northern Ireland (Regulation 13).

With effect from 2nd April 1985

Regulation 89 of the 1977 Regulations permits payment to be made, without probate or other proof of title, of any sum due under those Regulations not exceeding £1,500. This figure is increased to £5,000 in relation to deaths occurring on or after 2nd April 1985. This change follows a comparable change in the Administration of Estates (Small Payments) (Increase of Limit) Order (Northern Ireland) 1984, S.R. 1985 No. 9 (Regulation 14).

With effect from 27th March 1987

Regulation 69 of the 1977 Regulations, which enables a teacher to allocate a portion of the annual allowance payable on his retirement to provide benefits for his widow or other dependant, is amended to make it clear that an annuity under this provision is payable to the husband during the joint lives of himself and his wife. Provision is made for the amount of the allocation to be automatically increased in line with any increase (except an increase under the Pensions (Increase) Act (Northern Ireland) 1971) in the amount of the allowance, with a corresponding increase in the amount of the benefits payable. The provision in paragraph 6(2) of Schedule 5 to the 1977 Regulations under which this depended on action being taken by the teacher is deleted (Regulations 15 and 16).

Regulations 42 and 43 of the 1977 Regulations provide for the repayment of contributions, with interest, to teachers who reach age 60 but who left teaching below that age without having qualified for retirement benefits under the Regulations, subject to certain conditions, some of which cease to apply when the teacher attains the age of compulsory retirement.

No such repayment could be made while the teacher was under 60 unless he applied for it; thereafter repayment could be made whether he applied for it or not. These Regulations are amended and a new regulation 47A is added so as to prohibit repayment in any case except on the application of the teacher, thereby enabling him to preserve his right to benefits under the regulations should he qualify for them, eg, by further service (Regulations 21, 22 and 26). Consequential amendments are made by regulations 23, 24 and 29. Regulations 47(2), 49(2A) and 51(3A) of the 1977 Regulations, under which certain service was precluded from aggregation, thus giving rise to a repayment of contributions, are revoked, so that benefit will now be payable in such cases, and a consequential amendment has been made in regulation 49 (Regulations 25, 27 and 28).

In certain circumstances a teacher to whom contributions were repaid before June 1973 may, on further employment in reckonable service, return those contributions, with interest, to the Department — regulation 16(2) of the 1977 Regulations. Provision is made for such contributions to be returned by instalments deducted from salary (rather than in a lump sum) where the amount exceeds £500 and the teacher is employed in full-time reckonable service.

Teachers employed in “comparable Northern Ireland service” (as defined in regulation 2(1) of the 1977 Regulations) may make such payments by instalments, but not by deduction from salary. Fresh provision is made for the case where the teacher paying such instalments ceases to be employed in full-time reckonable service. Consequential amendments are made in regulations 11(1) and 67 and in the form of account in Part 1 of Schedule 7 to the 1977 Regulations (Regulations 17-20 and Regulation 30).