
STATUTORY RULES OF NORTHERN IRELAND

1992 No. 547

**Local Government (Superannuation)
Regulations (Northern Ireland) 1992**

PART C

PAYMENTS BY EMPLOYEES

Additional payments in respect of previous part-time service

C7.—(1) In this regulation—

“eligible person” shall be construed in accordance with paragraphs (2) and (3);

“employing authority”, in relation to a person who has ceased to be a pensionable employee, means the body which was his employer when he was last a pensionable employee.

(2) Subject to paragraph (3) an eligible person is a person who became entitled by virtue of regulation D12 to reckon a period of service as qualifying service, or who would have been so entitled if that regulation and Part III of Schedule 2 had come into operation on 1st April 1986, and if the words “or 5” had been inserted after the words “paragraph 1(1)” in regulation D12.

(3) To enable a person to whom paragraph 5 of Part III of Schedule 2 applied to be treated as if regulation D12 applied to him for the purposes of paragraph (2), paragraph 5 shall be deemed to have continued in operation until 1st October 1990.

(4) A person is not an eligible person if he has ceased to be in the employment of an employing authority and on ceasing to hold such employment, was not entitled to any benefits under regulation E2(1)(c).

(5) An eligible person may, or if he has died, his widow or widower may by notice given in accordance with paragraph (7) elect to make payment to the fund in order that the eligible person may become entitled under regulation D13 to reckon an additional period as whole-time reckonable service.

(6) As soon as is reasonably practicable after 1st March 1993, an eligible person’s employing authority shall notify him or his widow in writing of the right of election under paragraph (5) and of the requirements of paragraph (7) as to notice.

(7) A notice of election—

(a) shall be given in writing to the eligible person’s employing authority not later than 6 months after he or his widow or widower has received a notification under paragraph (6);

(b) shall specify the length of the period which the eligible person or his widow or widower wishes to be taken into account for the purpose of reckoning an additional period of whole-time reckonable service under regulation D13;

(c) shall be irrevocable but, subject to paragraph (8), an eligible person or his widow or widower may by further notice given in accordance with sub-paragraph (a) increase the period specified under sub-paragraph (b).

(8) The length of the period specified under paragraph (7) shall not exceed the length of the period of service which the eligible person became entitled (or, in the circumstances described in paragraph (2), would have become entitled) to reckon as service before 1st April 1986 by virtue of regulation D12.

(9) Subject to paragraph (10), the amount payable by an eligible person or his widow or widower pursuant to an election under paragraph (5) shall be a capital sum calculated in accordance with Part I of Schedule 10.

(10) The employing authority may, in respect of an eligible person, agree to pay a proportion, not exceeding one half, of the sum referred to in paragraph (9), in which case the amount payable by that person or his widow or widower shall be reduced accordingly.

(11) As soon as is reasonably practicable after receiving a notice of election, the employing authority shall send it to the Committee together with a written statement of proportion (if any) of the sum referred to in paragraph (9) that they have agreed to pay.

(12) As soon as is reasonably practicable thereafter, the Committee shall calculate the sum referred to in paragraph (9), and shall send to the employing authority and the eligible person or his widow or widower a statement of that sum and of the amount payable by each of them and, when appropriate, the frequency and amount of any instalments to be paid in accordance with paragraph (15).

(13) Subject to paragraph (14), the employing authority shall pay to the Committee, not later than one month (or such longer period as the authority and the Committee may agree) after receiving the statement referred to in paragraph (12), the amount shown therein as payable by them, and regulation P10(5) shall apply to an amount payable under this paragraph as it applies to sums payable under regulation P10.

(14) The employing authority and the Committee may agree that paragraph (13) shall not apply, in which case the amount payable by the employing authority shall be recoverable under regulation P7 in the 3 year period following the next periodical valuation of the fund under regulation P5.

(15) Where the eligible person is a pensionable employee, the amount payable by him under paragraph (9) shall, subject to paragraphs (16) and (17), be paid by instalments of equal amounts at such intervals as the Committee may agree over a period—

- (a) equal in length to the period of service specified in the notice of the election under paragraph (7) or such longer period as the Committee may agree; or
- (b) until his 65th birthday,

whichever is the lesser period, and the first such instalment shall be paid not later than 2 months after service of the statement under paragraph (12).

(16) Instalments paid under paragraph (15) shall not in any year exceed such amount as, when added to all other payments made by the eligible person in that year under Part C is equal to the limit specified in paragraph 21 of Schedule 6 to the Finance Act 1989(1).

(17) Where by virtue of paragraph (16) the amount payable under paragraph (9) cannot be paid in full by the eligible person's 65th birthday, the amount outstanding on that birthday shall be paid in full to the Committee in a single payment made not later than 3 months after that birthday.

(18) The provisions of regulation C14 shall apply in relation to any instalments payable by a pensionable employee under this regulation as they apply in relation to contributions payable by a pensionable employee under regulation C1(1).

(19) Where the eligible person has ceased to be a pensionable employee on the date of service of the statement under paragraph (12) or dies before he has paid any instalments under paragraph (15),

the amount payable by him or his widow or widower under paragraph (9) shall be paid in full to the Committee in a single payment made not later than 3 months after that date.

(20) Payment in accordance with paragraph (15) may be discontinued if the eligible person satisfies the Committee that its continuance would cause financial hardship.