STATUTORY RULES OF NORTHERN IRELAND

1992 No. 547

Local Government (Superannuation) Regulations (Northern Ireland) 1992

PART G MODIFICATIONS IN SPECIAL CASES

Added years in the case of certain existing officers

- **G3.**—(1) Subject to paragraph (2), 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 his resignation, retirement or death, 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.
- (2) A direction shall not be made under paragraph (1) in respect of an existing officer if a consent has been given in respect of him under regulation 43(1) of the 1981 regulations or under the corresponding provision of the former regulations.
- (3) There shall be paid into the fund by an existing 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 $2\frac{1}{2}$ % per annum and as from 1st December 1962, at the rate of $3\frac{1}{4}$ % per annum.
- (4) There shall be paid into the fund by the employing authority in respect of an existing 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 existing officer in accordance with paragraph (3) and the capital value of the additional liability falling upon the fund by virtue of the direction having been made.
- (5) Any service reckonable by virtue of a direction made under paragraph (1) in relation to a person who has ceased to be a pensionable employee shall be deemed to have been reckonable immediately before 1st April 1972.