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STATUTORY RULES OF NORTHERN IRELAND

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**2006 No. 163**

**The Teachers' Superannuation (Miscellaneous Amendments) Regulations (Northern Ireland) 2006**

**Amendment of the 1998 Regulations**

**16.** In regulation E4—

(a) for sub-paragraph (7)(b) substitute the following sub-paragraph—

“(b) has attained the age of 55 if he is a post 5th April 2006 entrant or the age of 50 in any other case,”;

(b) in sub-paragraph (7)(c) for “has ceased after attaining the age of 50” substitute “has ceased after attaining that age”.

(c) after paragraph (7) insert the following paragraphs—

“(7AA) Subject to paragraph (7AB) a person is a post-5th April 2006 entrant if —

(a) he enters pensionable employment for the first time after 5th April 2006, or

(b) he enters pensionable employment after 5th April 2006 having previously been in pensionable employment where—

(i) the previous period of pensionable employment ended on or before the 5th April 2006, and

(ii) a cash equivalent transfer value or a transfer value under Part F had been paid in respect of that employment, or the person has been repaid the balance of his contributions relating to that pensionable employment under regulation C9.

(7AB) A person is not however a post-5th April 2006 entrant (even if he falls within paragraph (7AA)) if—

(a) he was in comparable service on or before 5th April 2006, and

(b) neither a cash equivalent transfer value nor a transfer value has been paid in respect of that service (other than a cash equivalent transfer value or a transfer value accepted by the Department) nor has the balance of his contributions relating to that service been repaid.”.