



Local Government Act 1972

1972 CHAPTER 70

PART XII

MISCELLANEOUS AND GENERAL

General

260 Provision for early retirement in lieu of compensation for loss of office.

- (1) In order to facilitate the early retirement of certain persons who might otherwise suffer such loss of employment or loss or diminution of emoluments as is referred to in section 259(1) above, any person who—
 - (a) is the holder of any such office or is in any such employment as may be prescribed for the purposes of this subsection, and
 - (b) attains or has attained the age of fifty on or before 31st March 1974, and
 - (c) fulfils such other conditions as may be prescribed,may by notice given before the prescribed date and in the prescribed manner elect that this section shall, and that section 259 above shall not, apply to him.
- (2) Where any person has made an election under subsection (1) above, then unless, within the period of one month beginning on the day on which the notice of election is given, notice of objection to that election has been given to him by the body under whom he holds office or by whom he is employed, this section shall, and section 259 above shall not, apply to him on his retirement within the prescribed period and before attaining the normal retiring age.
- (3) Subject to subsection (4) below, the Secretary of State shall by regulations provide for the payment by such body or such Minister as may be prescribed by or determined under the regulations to or in respect of a person to whom this section applies of benefits corresponding, as near as may be, to those which would have been paid to or in respect of that person under the relevant superannuation scheme if—
 - (a) at the date of his retirement he had attained the normal retiring age; and

Changes to legislation: Local Government Act 1972, Section 260 is up to date with all changes known to be in force on or before 21 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (b) the actual period of his reckonable service were increased by such period as may be prescribed, being a period not exceeding the period beginning on the date of his retirement and ending on the date on which he would attain the normal retiring age.
- (4) Regulations under subsection (3) above shall be so framed as to secure that the sums which would otherwise be payable under the regulations in accordance with that subsection to or in respect of any person are reduced to take account of any benefits payable to or in respect of him under the relevant superannuation scheme.
- (5) Any sums payable under regulations made under subsection (3) above shall be treated for the purposes of section 73 of the ^{M1}Finance Act 1972 (compensation for loss of office or employment chargeable to tax as a payment made on retirement or removal from office or employment) in like manner as compensation paid under section 259 above.
- (6) In this section—
- “normal retiring age” means—
- (a) in relation to any person to whom an age of compulsory retirement applies by virtue of the relevant superannuation scheme, that age, and
- (b) in relation to any other person, the age of sixty-five in the case of a man and sixty in the case of a woman or, in either case, such other age as may be prescribed;
- “reckonable service”, in relation to any person, means service in respect of which benefits are payable under the relevant superannuation scheme; and
- “relevant superannuation scheme”, in relation to any person, means the instrument which is applicable in the case of his office or employment and which makes provision with respect to the pensions, allowances or gratuities which, subject to the fulfilment of certain requirements and conditions, are to be, or may be, paid to or in respect of persons in that office or employment.
- (7) A statutory instrument containing regulations under this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.

Marginal Citations

M1 1972 c. 41.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 80(3B) omitted by [2021 asc 1 Sch. 2 para. 1\(3\)\(c\)](#)
- s. 101(6ZA) inserted by [2023 c. 55 Sch. 12 para. 2](#)
- s. 123(2C) inserted by [2023 c. 55 s. 75](#)
- s. 131(2)(n) and word inserted by [2023 asc 3 Sch. 13 para. 16](#)