



Local Government (Scotland) Act 1973

1973 CHAPTER 65

PART XII

MISCELLANEOUS, GENERAL AND TRANSITIONAL

General

220 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 220 of this Act, any person who—
- is the holder of any such office or is in any such employment as may be prescribed for the purposes of this subsection, and
 - attains or has attained the age of fifty on or before 15 May 1975, and
 - 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 219 of this Act 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 219 of this Act 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 person 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—
- at the date of his retirement he had attained the normal retiring age; and

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

- (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 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 219 of this Act.
- (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.