
STATUTORY INSTRUMENTS

1948 No. 1131

PENSIONS

ARRANGEMENTS BETWEEN ENGLAND AND SCOTLAND

**The Local Government Superannuation
(England and Scotland) Regulations, 1948**

<i>Made</i>	- - - -	<i>28th May 1948</i>
<i>Laid before Parliament</i>		<i>28th May 1948</i>
<i>Coming into force</i>	- -	<i>7th June 1948</i>

The Minister of Health and the Secretary of State, acting jointly, in exercise of the powers conferred on them by Section 38 of the Local Government Superannuation Act, 1937, and Section 36 of the Local Government Superannuation (Scotland) Act, 1937, and of all other powers enabling them in that behalf, hereby make the following regulations:—

PART I

PRELIMINARY

1. These Regulations may be cited as the Local Government Superannuation (England and Scotland) Regulations, 1948, and shall come into operation on the 7th day of June, 1948.

2.—(1) The Interpretation Act, 1889, applies to the interpretation of these Regulations as it applies to the interpretation of an Act of Parliament.

(2) In these Regulations the following expressions have the respective meanings hereby assigned to them:—

“the English Act” means the Local Government Superannuation Act, 1937;

“the Scottish Act” means the Local Government Superannuation (Scotland) Act, 1937;

“English contributory employee” means a contributory employee within the meaning of the English Act, “Scottish contributory employee” means a contributory employee within the meaning of the Scottish Act, and “English” or “Scottish,” as the case may be, in relation to the expressions “designated employee” “local Act authority” “local Act contributor” “local authority” and other expressions similarly used have corresponding meanings.

(3) Subject as aforesaid, references in these Regulations applicable in relation to a person in the employment of a local authority at a point of time when that person is or was serving in England shall,

save as otherwise provided and unless the context otherwise requires, be construed in conformity with the provisions of the English Act, and a similar construction in relation to the Scottish Act shall be adopted in respect of references applicable in relation to a person in the employment of a local authority at a point of time when that person is or was serving in Scotland.

REVOCATION

3. The Local Government Superannuation (England and Scotland) Regulations, 1939,⁽¹⁾ are hereby revoked, but without prejudice to anything duly done or suffered, or to any right, privilege, obligation or liability acquired, accrued or incurred, thereunder.

PART II

RIGHTS AND LIABILITIES OF EMPLOYEES OF LOCAL AUTHORITIES SERVING IN SCOTLAND AFTER SERVICE IN ENGLAND, AND OF THE ENGLISH AND SCOTTISH LOCAL AUTHORITIES CONCERNED

Reckoning of Previous Service

4.—(1) This article applies to an English contributory employee or an English local Act contributor who ceases to be such an employee or contributor but within twelve months after so ceasing becomes a Scottish contributory employee or a Scottish local Act contributor

(2) If a person to whom this article applies was an English contributory employee and is a Scottish contributory employee he shall be entitled to reckon as contributing service and non-contributing service respectively under the Scottish Act all service which in relation to his English employment he was entitled so to reckon under the English Act immediately before he ceased to hold that employment.

(3) If a person to whom this article applies was an English local Act contributor and is a Scottish contributory employee he shall, in respect of the reckoning of previous service, enjoy rights and be subject to liabilities similar to those respectively conferred and imposed in relation to a Scottish local Act contributor who becomes a Scottish contributory employee by any regulations made under Section 13 (1) (b) of the Scottish Act and for the time being in force, and those regulations shall apply accordingly with the necessary modifications.

(4) If a person to whom this article applies was an English contributory employee or an English local Act contributor and is a Scottish local Act contributor he shall, in respect of the reckoning of previous service, enjoy rights and be subject to liabilities similar to those respectively conferred and imposed, in relation to a Scottish contributory employee or a Scottish local Act contributor under a Scottish local authority who ceases to be such and becomes a Scottish local Act contributor under the Scottish local Act authority whose employment the person has entered, by the scheme made by that Scottish local Act authority under Section 22 of the Scottish Act and for the time being in force, and that scheme shall apply accordingly, with the necessary modifications.

(5) This article shall not apply so as to enable a person to reckon any period of service as contributing service or service for the purposes of a local Act scheme unless within three months of entering upon his new employment he informs the Scottish local authority whose employment he has entered that he has previously served in the employment of an English local authority, and unless on becoming a contributory employee or local Act contributor he pays to the authority maintaining the superannuation fund relating to the employment in respect of which he is such employee or contributor an amount equal to any sum which, on his ceasing to hold his employment under the

(1) II, p. 2637.

English local authority, was paid to him by way of a return, whether with or without interest, of such contributions to or additional contributory payment into a superannuation fund as are mentioned in subsection (5) of Section 10 of the English Act or of moneys which pursuant to any regulations for the time being in force under that Act were treated as such contributions as aforesaid.

Payment of Transfer Values

5. Where a person who was an English contributory employee or an English local Act contributor has become a Scottish contributory employee or a Scottish local Act contributor in such circumstances that the last preceding article is applicable in relation to him, a transfer value calculated in the manner prescribed by any regulations for the time being in force under subsection (1) of Section 24 of the Scottish Act or under subsections (1) and (2) of Section 33 of that Act, as the case may require, shall be payable, as if the person had previously been a Scottish contributory employee or a Scottish local Act contributor, by the English local authority maintaining the superannuation fund out of which a transfer value would have been payable, had the employee become an English contributory employee or an English local Act contributor, to the Scottish local authority maintaining the superannuation fund relating to the employment which he has entered, to be by them paid into that fund, and the regulations aforesaid shall apply accordingly, with the necessary modifications.

Contributions of certain Employees

6.—(1) In the case of a Scottish contributory employee or Scottish local Act contributor to whom Article 4 of these Regulations applies and who, had he become an English contributory employee or an English local Act contributor by virtue of the employment in respect of which he is a Scottish contributory employee or Scottish local Act contributor, would, by virtue of Section 6 (1) (a) of the English Act or of any of the provisions of Part I of the Second Schedule to that Act or of such provisions contained in schemes made by English local Act authorities under subsection (1) of Section 26 of the English Act as are mentioned in paragraph (b) of that subsection, have been required to contribute to the superannuation fund relating to his employment an amount not exceeding five per cent. of the remuneration or the emoluments of his employment, the percentage of the remuneration or emoluments of his Scottish employment which shall be payable by way of contribution to the superannuation fund relating to that employment shall be five per cent.:

Provided that in the case of a Scottish local Act contributor subject to a local Act scheme under which the percentage contribution payable is less than five per cent., the percentage contribution payable shall be such smaller percentage contribution.

(2) A Scottish contributory employee to whom Article 4 of these Regulations applies shall not be required to make any contribution to the Scottish appropriate superannuation fund if, had he become an English contributory employee by virtue of the employment in respect of which he is a Scottish contributory employee, he would have been exempted from liability to contribute to the English appropriate superannuation fund by virtue of the proviso to subsection (1) of Section 6 of the English Act.

Return of Contributions

7.—(1) For the purposes of Section 10 of the Scottish Act references to the aggregate amount of an employee's contributions to a superannuation fund in subsection (5) thereof, in relation to a person to whom Article 4 applies, shall be deemed to include references to any such contributions or additional contributory payment paid or made by him to a superannuation fund as are mentioned in subsection (5) of Section 10 of the English Act, and to moneys paid by him under any regulations for the time being in force under the English Act which pursuant thereto are to be treated as such contributions as aforesaid.

(2) For the purposes of subsection (1) of Section 12 of the Scottish Act the reference to contributions under the Scottish Act in the proviso thereto, in relation to such a person as aforesaid, shall be deemed to include a reference to contributions under the English Act.

Teachers

8. If any Scottish contributory employee to whom Article 4 of these Regulations applies had been entitled as an English contributory employee to reckon under Section 17 of the English Act any such service as is mentioned in that section, that service shall be deemed to be service to which Section 15 of the Scottish Act applies as if in relation to that service—

- (a) references therein to the Teachers Acts as therein defined or to the Teachers Acts and Superannuation Scheme framed in pursuance thereof were references to the Teachers Acts as defined in the English Act;
- (b) there were substituted for the words “if any period which, in order to avoid duplicate pensions, has not been reckoned as service for the purpose of calculating his retiring allowance, had been so reckoned” the words “but for any deduction made by the Ministry of Education under Section seven of the Teachers (Superannuation) Act, 1925”; and
- (c) the provisions of subsection (2) of Section 17 of the English Act formed part of Section 15 of the Scottish Act, with the substitution for the words “such a contributory employee as is mentioned in the preceding subsection” of the words “a contributory employee who before becoming such an employee had been a person entitled to the benefit of subsection (1) of Section 17 of the Local Government Superannuation Act, 1937.”

Female Nurses, Midwives and Health Visitors

9. If any Scottish contributory employee to whom Article 4 of these Regulations applies is a female nurse, midwife or health visitor who had been in a similar capacity an English contributory employee to whom Section 16 of the English Act did not apply, she shall be deemed for the purposes of the Scottish Act to be a person to whom Section 16 thereof does not apply.

Persons entering or leaving employment as Mental Hospital employees

10. If—

- (a) an English mental hospital employee ceases to be employed as such; or
- (b) an English contributory employee or an English local Act contributor under an English local authority ceases to be employed as such by them;

but within twelve months after so ceasing is employed by any Scottish body in such circumstances that, had the Scottish body been an English body, any of the provisions of Part V of the Second Schedule to the English Act would have had effect with respect to him, the English body shall be deemed to be a Scottish body for the purposes of the application in relation to him and the Scottish and English bodies concerned of the provisions of the Second Schedule to the Scottish Act and any regulations made thereunder and from time to time in force.

Whole-time Officers appointed in a temporary capacity

11.—(1) An English contributory employee or an English local Act contributor who ceases to be employed as such and becomes such a whole-time officer of such a Scottish authority as is mentioned in subsection (1) of Section 25 of the Scottish Act shall be deemed to have been a Scottish contributory employee or a Scottish local Act contributor for the purpose of the application in relation to him of the proviso to that subsection.

(2) Where such a whole-time officer of a Scottish local authority as is mentioned in subsection (2) of Section 25 of the Scottish Act has on or after the 1st day of April, 1939, been in the employment of any English authority specified in Part I of the First Schedule to the English Act, that authority shall be deemed to be an authority specified in Part I of the First Schedule to the Scottish Act for the purpose of the application in relation to him of that subsection.

(3) If such a whole-time officer of an English local authority as is mentioned in subsection (3) of Section 30 of the English Act ceases to be employed by them and within twelve months after so ceasing becomes a whole-time officer of an authority specified in Part I of the First Schedule to the Scottish Act, then, if at that time or later he becomes, by virtue of subsection (2) of the said section, or otherwise, a contributory employee or local Act contributor under that Scottish authority, such a transfer value as is mentioned in subsection (3) of the said section shall be payable in manner thereby prescribed as if the English authority had been a Scottish authority.

Regulations under Proviso (ii) to Section 8 (2) (b) of the English Act

12.—(1) Where an English contributory employee who is in course of paying a sum by instalments under the regulations made under proviso (ii) to Section 8 (2) (b) of the English Act ceases to hold his employment and becomes a Scottish contributory employee in such circumstances that if the employment he holds were an English employment the provisions of paragraph 3 (d) of Article 4 of those Regulations would become applicable in relation to him, the corresponding provisions of the Regulations made under proviso (ii) to Section 8 (2) (b) of the Scottish Act and for the time being in force shall apply in relation to him and to the Scottish employing authority as if he had previously been a Scottish contributory employee paying a sum by instalments under those Regulations.

(2) Where an English contributory employee who is in course of paying such a sum by instalments as is mentioned in the preceding paragraph ceases to hold his employment and becomes a Scottish local Act contributor, the provisions of the scheme made under Section 22 of the Scottish Act by the Scottish local Act authority whose employment he has entered and for the time being in force relating to the reckoning of previous service by reference to the aggregate amount paid on account of a sum payable by instalments under Regulations made under proviso (ii) to Section 8 (2) (b) of the Scottish Act by a person who having been a Scottish contributory employee has become subject to the local Act scheme administered by that Scottish local Act authority shall apply as if the scheme contained a similar provision in relation to such English contributory employee as aforesaid in terms applicable to the Regulations made under proviso (ii) to Section 8 (2) (b) of the English Act.

Service in Scotland after Teaching Service in England

13. If a person who leaves the employment of an English local authority enters the employment of a Scottish local authority and then or subsequently becomes a Scottish contributory employee, whether by virtue of the Scottish Act or of that Act and these Regulations, in such circumstances that had he become an English contributory employee he would have been entitled to the benefit of subsection (1) of Section 17 of the English Act in regard to the reckoning of such service as is mentioned in that subsection, Article 8 of these Regulations shall apply to him in respect of that service as it applies to a Scottish contributory employee to whom Article 4 of these Regulations applies.

Reduction of Allowance during Re-employment and Adjustment of Rights thereafter

14.—(1) If a person entitled to a superannuation allowance under Part I of the English Act (other than an allowance payable to him in respect of service rendered whether in England or in Scotland as a designated employee and a contributory employee for a period of years during no part of which was he for a continuous period of more than twelve months not a contributory employee or local Act contributor in either country or subject to the Act of 1922) proposes to accept further employment

with any Scottish local authority, he shall inform the authority that he is so entitled and, if he enters their employment, shall forthwith give notice in writing that he is so employed to the authority from whom he receives the allowance.

(2) In any such case as aforesaid the superannuation allowance shall be deemed to be an allowance to which subsection (2) of Section 26 of the Scottish Act applies and any Regulations made thereunder shall apply accordingly as if references to a local authority or an authority included references to an English local authority or an English authority respectively, and as if references to any provision of the Scottish Act included references to the corresponding provision of the English Act.

PART III

RIGHTS AND LIABILITIES OF EMPLOYEES OF LOCAL AUTHORITIES SERVING IN ENGLAND AFTER SERVICE IN SCOTLAND AND OF THE SCOTTISH AND ENGLISH LOCAL AUTHORITIES CONCERNED

Reckoning of Previous Service

15.—(1) This Article applies to a Scottish contributory employee or a Scottish local Act contributor who ceases to be such an employee or contributor but within twelve months after so ceasing becomes an English contributory employee or an English local Act contributor.

(2) If a person to whom this article applies was a Scottish contributory employee and is an English contributory employee he shall be entitled to reckon as contributing service and non-contributing service respectively under the English Act all service which in relation to his Scottish employment he was entitled so to reckon under the Scottish Act immediately before he ceased to hold that employment.

(3) If a person to whom this article applies was a Scottish local Act contributor and is an English contributory employee he shall, in respect of the reckoning of previous service, enjoy rights and be subject to liabilities similar to those respectively conferred and imposed in relation to an English local Act contributor who becomes an English contributory employee by any regulations made under Section 13 (1) (b) of the English Act and for the time being in force, and those regulations shall apply accordingly with the necessary modifications.

(4) If a person to whom this article applies was a Scottish contributory employee or a Scottish local Act contributor and is an English local Act contributor he shall, in respect of the reckoning of previous service, enjoy rights and be subject to liabilities similar to those respectively conferred and imposed, in relation to an English contributory employee or an English local Act contributor under an English local authority who ceases to be such and becomes an English local Act contributor under the English local Act authority whose employment the person has entered, by the scheme made by that English local Act authority under Section 26 of the English Act and for the time being in force, and that scheme shall apply accordingly, with the necessary modifications.

(5) This article shall not apply so as to enable a person to reckon any period of service as contributing service or service for the purposes of a local Act scheme unless within three months of entering upon his new employment he informs the English local authority whose employment he has entered that he has previously served in the employment of a Scottish local authority, and unless on becoming a contributory employee or a local Act contributor he pays to the authority maintaining the superannuation fund relating to the employment in respect of which he is such employee or contributor an amount equal to any sum which, on his ceasing to hold his employment under the Scottish local authority, was paid to him by way of a return, whether with or without interest, of such contributions to or additional contributory payment into a superannuation fund as are mentioned in

subsection (5) of Section 10 of the Scottish Act or of moneys which pursuant to any regulations for the time being in force under that Act were treated as such contributions as aforesaid.

Payment of Transfer Values

16. Where a person who was a Scottish contributory employee or a Scottish local Act contributor has become an English contributory employee or an English local Act contributor in such circumstances that the last preceding article is applicable in relation to him, a transfer value calculated in the manner prescribed by any regulations for the time being in force under subsection (1) of Section 29 of the English Act or under subsections (1) and (2) of Section 39 of that Act, as the case may require, shall be payable, as if the person had previously been an English contributory employee or an English local Act contributor, by the Scottish local authority maintaining the superannuation fund out of which a transfer value would have been payable, had the employee become a Scottish contributory employee or a Scottish local Act contributor, to the English local authority maintaining the superannuation fund relating to the employment which he has entered, to be by them paid into that fund, and the regulations aforesaid shall apply accordingly, with the necessary modifications.

Contributions of certain Employees

17.—(1) In the case of an English contributory employee to whom Article 15 of these Regulations applies and who, had he become a Scottish contributory employee by virtue of the employment in respect of which he is an English contributory employee, would, by virtue of Section 6 (1) (a) of the Scottish Act, have been required to contribute to the superannuation fund relating to his employment an amount equal to five per cent. of the remuneration of his employment, the percentage of the remuneration of his English employment which shall be payable by way of contribution to the superannuation fund relating to that employment shall be the same percentage thereof.

(2) An English contributory employee to whom Article 15 of these Regulations applies shall not be required to make any contribution to the English appropriate superannuation fund if, had he become a Scottish contributory employee by virtue of the employment in respect of which he is an English contributory employee, he would have been exempted from liability to contribute to the Scottish appropriate superannuation fund by virtue of the proviso to subsection (1) of Section 6 of the Scottish Act.

Return of Contributions

18.—(1) For the purposes of Section 10 of the English Act references to the aggregate amount of an employee's contributions to a superannuation fund in subsection (5) thereof, in relation to a person to whom Article 15 applies, shall be deemed to include references to any such contributions or additional contributory payment paid or made by him to a superannuation fund as are mentioned in subsection (5) of Section 10 of the Scottish Act, and to moneys paid by him under any regulations for the time being in force under the Scottish Act which pursuant thereto are to be treated as such contributions as aforesaid.

(2) For the purposes of subsection (1) of Section 12 of the English Act the reference to contributions under the English Act in the proviso thereto, in relation to such a person as aforesaid, shall be deemed to include a reference to contributions under the Scottish Act.

Teachers

19. If any English contributory employee to whom Article 15 of these Regulations applies had been entitled as a Scottish contributory employee to reckon under Section 15 of the Scottish Act any such service as is mentioned in that section, that service shall be deemed to be service to which Section 17 of the English Act applies as if in relation to that service—

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- (a) references therein to the Teachers Acts as therein defined were references to the Teachers Acts as defined in the Scottish Act or to the Teachers Acts as defined in the Scottish Act and the Superannuation Scheme framed in pursuance thereof as the case may require;
- (b) there were substituted for the words “but for any deduction made by the Board of Education under Section seven of the Teachers (Superannuation) Act 1925” the words “if any period which, in order to avoid duplicate pensions, has not been reckoned as service for the purpose of calculating his retiring allowance, had been so reckoned”.

Female Nurses, Midwives and Health Visitors

20. If any English contributory employee to whom Article 15 of these Regulations applies is a female nurse, midwife or health visitor who had been in a similar capacity a Scottish contributory employee to whom Section 16 of the Scottish Act did not apply, she shall be deemed for the purposes of the English Act to be a person to whom Section 16 thereof does not apply.

Persons entering or leaving Employment as Asylum Employees

21. If—

- (a) a Scottish asylum employee ceases to be employed as such; or
- (b) a Scottish contributory employee or a Scottish local Act contributor under a Scottish local authority ceases to be employed as such by them;

but within twelve months after so ceasing is employed by any English body in such circumstances that, had the English body been a Scottish body, any of the provisions of the Second Schedule to the Scottish Act would have had effect with respect to him, the Scottish body shall be deemed to be an English body for the purposes of the application in relation to him and the English and Scottish bodies concerned of the provisions of Part V of the Second Schedule to the English Act and any regulations made thereunder and from time to time in force.

Whole-time Officers Appointed in a Temporary Capacity

22.—(1) A Scottish contributory employee or a Scottish local Act contributor who ceases to be employed as such and becomes such a whole-time officer of such an English authority as is mentioned in subsection (1) of Section 30 of the English Act shall be deemed to have been an English contributory employee or an English local Act contributor for the purpose of the application in relation to him of the proviso to that subsection.

(2) Where such a whole-time officer of an English local authority as is mentioned in subsection (2) of Section 30 of the English Act has on or after the 16th day of May, 1939, been in the employment of any Scottish authority specified in Part I of the First Schedule to the Scottish Act, that authority shall be deemed to be an authority specified in Part I of the First Schedule to the English Act for the purpose of the application in relation to him of that subsection.

(3) If such a whole-time officer of a Scottish local authority as is mentioned in subsection (3) of Section 25 of the Scottish Act ceases to be employed by them and within twelve months after so ceasing becomes a whole-time officer of an authority specified in Part I of the First Schedule to the English Act, then, if at that time or later he becomes, by virtue of subsection (2) of the said section or otherwise, a contributory employee or local Act contributor under that English authority, such a transfer value as is mentioned in subsection (3) of the said section shall be payable in manner thereby prescribed as if the Scottish authority had been an English authority.

Regulations under proviso (ii) to Section 8 (2) (b) of the Scottish Act

23.—(1) Where a Scottish contributory employee who is in course of paying a sum by instalments under the regulations made under proviso (ii) to Section 8 (2) (b) of the Scottish Act ceases to hold his employment and becomes an English contributory employee in such circumstances that if the employment he holds were a Scottish employment the provisions of paragraph 3 (d) of Article 4 of those regulations would become applicable in relation to him, the corresponding provisions of the regulations made under proviso (ii) to Section 8 (2) (b) of the English Act and for the time being in force shall apply in relation to him and to the English employing authority as if he had previously been an English contributory employee paying a sum by instalments under those regulations.

(2) Where a Scottish contributory employee who is in course of paying such a sum by instalments as is mentioned in the preceding paragraph ceases to hold his employment and becomes an English local Act contributor, the provisions of the scheme made under Section 26 of the English Act by the English local Act authority whose employment he has entered and for the time being in force relating to the reckoning of previous service by reference to the aggregate amount paid on account of a sum payable by instalments under regulations made under proviso (ii) to Section 8 (2) (b) of the English Act by a person who having been an English contributory employee has become subject to the local Act scheme administered by that English local Act authority shall apply as if the scheme contained a similar provision in relation to such Scottish contributory employee as aforesaid in terms applicable to the regulations made under proviso (ii) to Section 8 (2) (b) of the Scottish Act.

Service in England after Teaching Service in Scotland

24. If a person who leaves the employment of a Scottish local authority enters the employment of an English local authority and then or subsequently becomes an English contributory employee, whether by virtue of the English Act or of that Act and these Regulations, in such circumstances that had he become a Scottish contributory employee he would have been entitled to the benefit of Section 15 of the Scottish Act in regard to the reckoning of such service as is mentioned in that section, Article 19 of these Regulations shall apply to him in respect of that service as it applies to an English contributory employee to whom Article 15 of these Regulations applies.

Reduction of Allowance during Re-employment and Adjustment of Rights thereafter

25.—(1) If a person entitled to a superannuation allowance under Part I of the Scottish Act (other than an allowance payable to him in respect of service rendered whether in England or in Scotland as a designated employee and a contributory employee for a period of years during no part of which was he for a continuous period of more than twelve months not a contributory employee or local Act contributor in either country or subject to the Act of 1922), proposes to accept further employment with any English local authority, he shall inform the authority that he is so entitled and, if he enters their employment, shall forthwith give notice in writing that he is so employed to the authority from whom he receives the allowance.

(2) In any such case as aforesaid the superannuation allowance shall be deemed to be an allowance to which subsection (2) of Section 31 of the English Act applies and any regulations made thereunder shall apply accordingly as if references to a local authority or an authority included references to a Scottish local authority or a Scottish authority respectively, and as if references to any provision of the English Act included references to the corresponding provision of the Scottish Act.

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PART IV

SETTLEMENT OF DISPUTES BETWEEN ENGLISH AND SCOTTISH LOCAL AUTHORITIES

26. Any question which may arise between an English local authority and a Scottish local authority as to the rights and liabilities of either authority under these Regulations in relation to a person in the employment of a local authority within the meaning of the Scottish Act who has previously been in the employment of a local authority within the meaning of the English Act or a person in the employment of a local authority within the meaning of the English Act who has previously been in the employment of a local authority within the meaning of the Scottish Act shall be determined in the former case by the Secretary of State and in the latter case by the Minister of Health.

Given under the official seal of the Minister of Health and the seal of the Secretary of State for Scotland this twenty-eighth day of May, nineteen hundred and forty-eight.

L.S.

Aneurin Bevan
Minister of Health

L.S.

Arthur Woodburn
Secretary of State

EXPLANATORY NOTE

These Regulations revoke the Local Government Superannuation (England and Scotland) Regulations, 1939, which have been in force since 1st April, 1939, as provisional regulations, and repeat the provisions of those Regulations with slight modifications rendered necessary by the lapse of time.

These Regulations also remove certain defects in the regulations of 1939 which have come to light in regard to the calculation of transfer values.