
STATUTORY INSTRUMENTS

1969 No. 77 (S.6)**EDUCATION, SCOTLAND****The Teachers Superannuation (Scotland) Regulations 1969**

Made 22nd January 1969

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Coming into Operation 1st February 1969

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(1) In exercise of the powers conferred upon me by sections 1, 3, 4, 6, 10, 11, 12, 14, 15, 18 and 21 of the Teachers Superannuation (Scotland) Act 1968(a) as amended by the Minister for the Civil Service Order 1968(b) and

of all other powers enabling me in that behalf and after consultation with representatives of education authorities, teachers and other bodies appearing to me to be likely to be affected as required by section 18(5) of the said Act, and with the consent of the Minister for the Civil Service, I hereby make the following regulations, except regulations 24, 54 and 79 and Schedule 5 ; and

(2) having made the consultations required by section 62(3) of the National Insurance Act 1965(a) and having been determined by the Minister for the Civil Service to be the appropriate Minister of the Crown under section 110(1) of that Act, in exercise of the powers conferred upon me by those sections and of all other powers enabling me in that behalf, I hereby make regulations 24, 54 and 79 and Schedule 5 of the following regulations—

PART I

GENERAL

Citation

1. These regulations may be cited as the Teachers Superannuation (Scotland) Regulations 1969.

The Appointed Day

2. The appointed day for the purposes of sections 21 and 22 of the Teachers Superannuation (Scotland) Act 1968 shall be 1st February 1969 and these regulations shall come into operation on that date.

Revocation

3. The regulations and rules set forth in Schedule 6 to these regulations are hereby revoked to the extent specified in column (3) of that Schedule.

Interpretation

4.—(1) The Interpretation Act 1889(b) shall apply for the interpretation of these regulations as it applies for the interpretation of an Act of Parliament.

(2) Section 38 of the Interpretation Act 1889 shall apply as if these regulations were an Act of Parliament and as if the regulations and rules revoked by these regulations were Acts of Parliament repealed by an Act of Parliament.

(3) References in these regulations to the provisions of any enactment, regulations or rules shall, unless the context otherwise requires, be construed as references to those provisions as amended, modified, affected, applied or re-enacted by or under any subsequent enactment, regulations, rules or other instrument including these regulations.

(4) References in these regulations to a regulation or to a Part or to a Schedule shall, unless the context otherwise requires, be construed as references to a regulation of, or to a Part of, or to a Schedule to, these regulations, as the case may be.

Definitions

5.—(1) In these regulations, unless the context otherwise requires—

“Act of 1898” means the Elementary School Teachers (Superannuation) Act 1898(c) ;

(a) 1965 c. 51.
(c) 1898 c. 57.

(b) 1889 c. 63.

“Act of 1922” means the Education (Scotland) (Superannuation) Act 1922(a) ;

“Act of 1925” means the Education (Scotland) (Superannuation) Act 1925(b) ;

“Act of 1937” means the Local Government Superannuation (Scotland) Act 1937(c) ;

“Act of 1939” means the Education (Scotland) (War Service Superannuation) Act 1939(d) ;

“Act of 1946” means the Education (Scotland) Act 1946(e) ;

“Act of 1953” means the Local Government Superannuation Act 1953(f) ;

“Act of 1956” means the Teachers (Superannuation) Act 1956(g) ;

“Act of 1959” means the Mental Health Act 1959(h) ;

“Act of 1962” means the Education (Scotland) Act 1962(i) ;

“Act of 1968” means the Teachers Superannuation (Scotland) Act 1968 ;

“additional allowance” means an additional allowance payable by virtue of regulation 40 or, where the context so requires, a lump sum paid or payable by virtue of the corresponding provisions of the Scheme of 1926, the Scheme of 1952 or the regulations of 1957 ;

“annual allowance” means an annual allowance payable by virtue of regulation 40 or, where the context so requires, a pension paid or payable by virtue of the corresponding provisions of the regulations of 1957 ;

“appointed day” means 1st February 1969 ;

“approved school” means a school approved under section 83 of the Children and Young Persons (Scotland) Act 1937(j) ;

“average salary”, in relation to a teacher employed in reckonable service, means the average of his full salary as calculated under section 4 of the Act of 1968 ;

“British Isles” means the United Kingdom, the Isle of Man and the Channel Islands ;

“central institution” means an educational establishment for the provision of further education recognised as a central institution by regulations made by the Secretary of State ;

“certificated teacher” means a teacher holding or deemed to hold a certificate of competency within the meaning of the Teachers (Education, Training and Certification) (Scotland) Regulations 1965(k) ;

“college of education” means a college administered by a governing body constituted by the Teachers (Colleges of Education) (Scotland) Regulations 1967(l) ;

“external service” has the meaning assigned to it by regulation 8 ;

“financial year” means the year ending on 31st March annually ;

“first class”, “second class” and “third class” service have the same meanings as in the regulations of 1957 ;

“full-time teacher” means a teacher employed in full-time service ;

“full-time service” means service for the whole of the working day ;

“further education centre” has the meaning assigned to it by the Further Education (Scotland) Regulations 1959(m) ;

(a) 1922 c. 48.

(c) 1937 c. 69.

(e) 1946 c. 72.

(g) 1956 c. 53.

(i) 1962 c. 47.

(k) S.I. 1965/55 (1965 I, p. 72).

(m) S.I. 1959/477 (1959 I, p. 1068).

(b) 1925 c. 55.

(d) 1939 c. 96.

(f) 1953 c. 25.

(h) 1959 c. 72.

(j) 1937 c. 37.

(l) S.I. 1967/29 (1967 I, p. 79).

“grant-aided school” means a school in respect of which grants are made by the Secretary of State to the managers of the school other than grants in aid of the employers’ contributions under section 3 of the Act of 1968 but does not include a public school ;

“interchange rules” means rules made under section 2 of the Superannuation (Miscellaneous Provisions) Act 1948(a) (which section relates to persons transferring to or from certain employments) and includes provisions corresponding to the provisions of such rules contained in regulations made under section 66(1) of the National Health Service (Scotland) Act 1947(b) or section 67(1) of the National Health Service Act 1946(c) ;

“local authority” means—

(a) in Scotland, a local authority within the meaning of the Local Government (Scotland) Act 1947(d) ;

(b) in England or Wales, the council of a county, county borough, London borough, county district, borough included in a rural district or parish, the Greater London Council, the Common Council of the City of London and the Council of the Isles of Scilly ;

(c) a body all of whose members are appointed or elected by one or more such council or local authority ; and

(d) a body the majority of whose members are appointed or elected by one or more such council or local authority and in the case of which, by virtue of any enactment—

(i) there is power to issue a precept to such council or a requisition to such local authority ; or

(ii) such council or local authority are or can be required to contribute to its expenses ;

“part-time teacher” means a teacher employed in part-time service ;

“part-time service” means service for less than the whole of the working day but not less than one-third of the working day ;

“public school” means any school under the management of an education authority ;

“qualifying service” has the meaning assigned to it by regulation 9 ;

“quarter” means a period of three months ending on 31st March, 30th June, 30th September, or 31st December ;

“reckonable service” means such service as is by virtue of regulation 7 reckonable service for all the purposes of Part I of the Act of 1968 and shall include all service treated as reckonable service ;

“registered teacher” means a teacher who is registered under the Teaching Council (Scotland) Act 1965(e) or who has at any time been so registered ;

“the regulations of 1957” means the Teachers (Superannuation) (Scotland) Regulations 1957(f) as amended (g) ;

“salary”, in relation to a teacher employed in reckonable service, means his salary as calculated under section 4(1) of the Act of 1968 ;

(a) 1948 c. 33.

(c) 1946 c. 81.

(e) 1965 c. 19.

(g) S.I. 1958/1595, 1963/2111, 1965/1166, 1966/1229, 1967/1736 (1958 I, p. 1077; 1963 III, p. 4685; 1965 II, p. 3284; 1966 III, p. 3295; 1967 III, p. 4657).

(b) 1947 c. 27.

(d) 1947 c. 43.

(f) S.I. 1957/356 (1957 I, p. 733).

“Salaries Memorandum” means the Memorandum on the Salaries for Teachers in Primary, Secondary and Further Education published by the Secretary of State under section 2 of the Remuneration of Teachers (Scotland) Act 1967(a) ;

“Scheme of 1919”, “Scheme of 1926”, and “Scheme of 1952” mean respectively the Superannuation Scheme for Teachers in Scotland dated 5th June 1919(b), the Superannuation Scheme for Teachers (Scotland) 1926(c) and the Superannuation Scheme for Teachers (Scotland) 1952(d) ;

“service”, in relation to reckonable service, means salaried employment of a person who at the date of the employment is over eighteen and under seventy years of age ;

“service as a teacher” means service wholly in the capacity of a teacher or service mainly and primarily in the capacity of a teacher in which any other duties are educational and connected with the duties in that capacity ;

“short service gratuity” means a gratuity payable by virtue of regulation 45, or where the context so requires, a disablement gratuity paid or payable by virtue of the corresponding provision of the Scheme of 1926, the Scheme of 1952 or the regulations of 1957 ;

“teacher”, where the context so requires, includes a person who has ceased to be a teacher.

(2) Other expressions used in these regulations to which meanings are assigned by the Education (Scotland) Acts 1939 to 1967 shall, unless the context otherwise requires, have the same respective meanings in these regulations as in those Acts.

PART II

SERVICE

Recording of Service

6.—(1) The Secretary of State shall maintain a record of the service of every full-time teacher and part-time teacher to whom these regulations apply. The service of full-time and part-time teachers shall as appropriate to each case be recorded as being one of the three types described in the three next following regulations.

(2) Where a full-time teacher is paid at a daily rate, or a part-time teacher is paid at a proportion of a daily rate, there shall be recorded as service in any financial year such number of days as bears to 365 the same proportion as the amount of salary paid to him during the year bears to the amount of salary which would have been payable to him had he been employed throughout the year in the same service at the annual rate of salary appropriate thereto.

(3) In determining the period to be recorded as service—

- (a) any reduction of salary during a period of absence from service on grounds of sickness shall be disregarded if regulation 11(1) applies to such period ;
- (b) the total service of a teacher in any financial year shall not exceed 365 days ; and
- (c) a half or greater fraction of a day shall be reckoned in the total of service as a day and a fraction of a day less than a half shall be disregarded.

(a) 1967 c. 36.

(c) S.R. & O. 1926/363 (1926 p. 449).

(b) S.R. & O. 1919/1105 (1919 I, p. 688).

(d) S.I. 1952/464 (1952 I, p. 873).

(4) Any question arising under this regulation as to the amount of the salary which would have been payable to a teacher if he had been employed throughout the year in the same service at the annual rate of salary appropriate thereto shall be decided by the Secretary of State and his decision thereon shall be final.

Reckonable Service

7.—(1) For all the purposes of Part I of the Act of 1968 and of these regulations reckonable service shall, subject as hereafter in this regulation and in regulations 16, 17 and 18 provided, be :—

- (a) service on and after the appointed day which is—
 - (i) full-time service as a teacher of a kind specified in Part I of Schedule 1 ;
 - (ii) part-time service as a teacher of a kind specified in Part I of Schedule 1 which the teacher has elected, by notice in writing to the Secretary of State, to have recorded as reckonable service ;
 - (iii) reckonable service by virtue of any provision contained in regulations 10 to 15 ;
- (b) service before the appointed day which—
 - (i) was first class service or was treated as first class service under the regulations of 1957 ; or
 - (ii) was reckoned as first class service by virtue of interchange rules, to the extent that it was so reckoned ;
- (c) war service which is recordable under the Act of 1939 ;
- (d) National Service which is treated as teaching service by virtue of the Teachers' Pensions (National Service) (Scotland) Rules 1952(a).

(2) Notice in writing by a teacher for the purpose of paragraph (1)(a)(ii) of this regulation may be given at any time. The election, if accepted by the Secretary of State, shall be irrevocable, shall have effect from the first day of part-time service or such later date as the teacher may elect, being in any case a date not earlier than 30 days before the receipt by the Secretary of State of the notice and shall thereafter apply to all part-time service as a teacher.

(3) Nothing in this regulation shall affect an election made by a teacher after 1st April 1965 but before the appointed day under the corresponding provisions of the regulations of 1957.

External Service

8.—(1) Service before or after the appointed day of a kind specified in Schedule 2 shall, in the case of a teacher who has been employed in such service as well as in reckonable service, be external service for the purposes of these regulations.

(2) External service, if of a kind specified in Part I of Schedule 2, shall be class A external service ; if of a kind specified in Part II of that Schedule, shall be class B external service ; and, if of a kind specified in Part III of that Schedule, shall be class C external service.

(3) For the purpose of calculating the average salary of a teacher under section 4(3) of the Act of 1968 there shall be taken into account any service of that teacher which is class A or class B external service unless in the case of service of the kind specified in paragraph 6 of Schedule 2 the teacher elects that it shall not be so taken into account.

(4) Employment in part-time teaching service within the meaning of the Teachers' (Part-time) Superannuation Regulations 1967^(a) shall be deemed to be employment in class A external service and, in the case of a person who has been so employed, such part-time service shall be class A external service to the extent that it is reckonable service under those regulations.

Qualifying Service

9. For the purposes of regulations 18 and 40 qualifying service shall be—

- (a) part-time service as a teacher of a kind specified in Part I of Schedule 1 where the teacher has not given notice in writing to the Secretary of State that he elects to have the service recorded as reckonable service ;
- (b) any employment or occupation before the appointed day which was third class service for the purposes of regulation 7 of the regulations of 1957 ;
- (c) any employment or occupation on or after the appointed day of a person who continues in an employment or occupation which immediately before that day was third class service ;
- (d) any employment or occupation which having been reckonable service or external service or reckonable as such has ceased for any reason to be such service or to be so reckonable;
- (e) any employment or occupation, whether in the capacity of a teacher or otherwise, of a kind specified in Schedule 3, being employment or occupation in respect of which the Secretary of State is satisfied either—
 - (i) that it consists of the performance of duties in connection with the provision of education or of services ancillary to education ; or
 - (ii) that it is such as to provide to a teacher in reckonable service experience of value to him in the post in which he is employed ;
- (f) service which is qualifying service for the purposes of regulation 41 of the Teachers' Superannuation Regulations 1967^(b) by virtue of regulation 7 of those regulations and regulation 9(3) of the Teachers' (Part-time) Superannuation Regulations 1967, or which is qualifying service within the meaning of any statutory scheme of superannuation applicable to teachers in Northern Ireland, the Isle of Man or the Channel Islands ;
- (g) any period of absence from reckonable service for which in the opinion of the Secretary of State a teacher, to whom a short service gratuity has been awarded under the provisions of regulation 45 or the corresponding provisions of the Scheme of 1926, the Scheme of 1952 or the regulations of 1957 and who subsequently resumes reckonable service, was incapable of serving efficiently as a teacher.

Continuation of Former Service

10. Where the service of a person immediately before the appointed day was service of a kind specified in regulation 7(1)(b)(i) his service in the same

^(a) S.I. 1967/1286 (1967 II, p. 3721).

^(b) S.I. 1967/489 (1967 I, p. 1562).

employment on and after the appointed day shall, if it is service as a teacher, be reckonable service notwithstanding that it is not such service under regulation 7(1)(a).

Sick Leave

11.—(1) Subject to the next succeeding paragraph any period of absence of a teacher from reckonable service on grounds of sickness shall be reckonable service if his employer approves his absence and records it as sick leave.

(2) A period of absence of a teacher from reckonable service on grounds of sickness shall not be reckonable service—

- (a) after the first twelve months of such continuous absence or, in a case of absence on account of pulmonary tuberculosis, after the first eighteen months of continuous absence ; or
- (b) if in respect of such period he is not entitled to allowances equivalent to at least half pay, disregarding any deduction or refund provided for by the terms of his employment.

Special Leave

12.—(1) Where a teacher is granted by his employer leave of absence from reckonable service on full pay—

- (a) to attend a course of instruction ; or
- (b) to serve as a teacher elsewhere than in the British Isles under arrangements approved by the Secretary of State for the interchange of teachers; or
- (c) for any other reason connected with his service as a teacher approved by the Secretary of State

the period of absence shall be reckonable service.

(2) Where, in a case to which the immediately preceding paragraph does not apply, a teacher is granted by his employer leave of absence from reckonable service on full pay otherwise than on grounds of sickness any period of such absence not exceeding thirty working days in any financial year shall be reckonable service.

Holidays

13. Any period which is part of an ordinary holiday or vacation and in respect of which a teacher employed in reckonable service is paid in full shall be reckonable service.

Intervals of Service

14.—(1) If the employment of a teacher in reckonable service is discontinued—

- (a) for a period not exceeding one year ; or
- (b) for a period not exceeding five years during which he is engaged in an occupation which, in the opinion of the Secretary of State, provides experience of value to teachers ; or

(c) for a period not exceeding six years, or such longer period as the Secretary of State may in any particular case approve, during which he is employed—

- (i) as a teacher in any country specified in section 1(3) of the British Nationality Act 1948(a); or
- (ii) as a teacher in any school in any other country outside the British Isles, being a school in which, in the opinion of the Secretary of State, it is expedient to facilitate the employment of teachers from Scotland; or
- (iii) in an educational service outside the British Isles in employment which to a substantial extent involves the control or supervision of teachers

the period of absence shall, if the teacher with the consent of the Secretary of State pays contributions in respect thereof at the rate to be calculated under regulation 30, be reckonable service.

(2) Where teaching service in Scotland was discontinued before the appointed day any part of the period of absence before the appointed day for which contributions are paid in accordance with the provisions of regulation 30(1)(a) shall be reckonable service.

Previous Employment

15.—(1) This regulation applies to a teacher who—

- (a) before becoming employed in reckonable service had not attained the age of fifty;
- (b) before becoming so employed had been engaged in previous employment; and
- (c) was not before the appointed day a teacher to whom section 18 of the Act of 1956 or regulation 9 of the regulations of 1957 applied.

(2) For the purposes of this regulation previous employment—

(a) shall be—

- (i) employment in any school outside the British Isles, being a school in which it is expedient to facilitate the employment of teachers from Scotland; and
- (ii) employment, other than employment as a teacher in the British Isles, which is such as to provide experience of value to a teacher in a secondary school, establishment of further education or college of education; and

(b) shall not be—

- (i) service undertaken by virtue of an enlistment notice or a training notice served under Part I of the National Service Act 1948(b) or work or training in pursuance of an order made or direction given under the said Part I in respect of a conditionally registered conscientious objector; or
- (ii) service reckoned as reckonable service by virtue of interchange rules.

(a) 1948 c. 56.

(b) 1948 c. 64.

(3) Any period of previous employment after attaining the age of twenty-one of a teacher to whom this regulation applies, not exceeding the maximum period determined in accordance with the next two succeeding paragraphs, shall be reckonable service if—

- (a) by notice in writing to the Secretary of State the teacher so elects within eighteen months of becoming employed in reckonable service ; and
- (b) he pays to the Secretary of State additional contributions in respect thereof in accordance with the provisions of regulation 31.

(4) For the purposes of the immediately preceding paragraph, the maximum period shall, subject to the next succeeding paragraph, be the number of years which, in column (2) of the following Table, is specified opposite to the age which the teacher had attained at the time he became employed in reckonable service specified in column (1) thereof:—

TABLE

(1) Age	(2) Number of Years
Exceeding 46 but not 50	5
Exceeding 45 but not 46	7
Exceeding 44 but not 45	9
Not exceeding 44	10

(5) In the case of a teacher to whom this regulation applies and who, on becoming employed in reckonable service, was entitled to superannuation benefits (including the repayment of contributions) in respect of any former employment, trade, profession, vocation or office the maximum period specified in the immediately preceding paragraph shall be reduced to such extent as will ensure that the aggregate annual amount of—

- (a) the actuarial value, expressed as an annuity payable to him, of such superannuation benefits ;
- (b) the part of the annual allowance payable to him under these regulations attributable to service before attaining the age of sixty ; and
- (c) the actuarial value, expressed as an annuity payable to him, of the part of the additional allowance payable to him under these regulations attributable to service before attaining the age of sixty

shall not exceed two-thirds of his average salary.

(6) For the purposes of the immediately preceding paragraph it shall be assumed that the teacher will, until he attains the age of sixty, continue to be employed in the same employment and on the same salary scale as at the date of the election made under paragraph (3) of this regulation.

(7) Any question arising under this regulation as to—

- (a) whether a school is one in which it is expedient to facilitate the employment of teachers from Scotland ;

- (b) whether a period of previous employment of a teacher was such as to provide experience of value to a teacher in a secondary school, establishment of further education or college of education ; and
- (c) as to the extent to which the maximum period specified in paragraph (4) of this regulation is to be reduced under paragraph (5) of this regulation

shall be decided by the Secretary of State and his decision thereon shall be final.

Exclusion from Reckonable Service

16.—(1) The service of a person as a teacher of any kind specified in Part I of Schedule 1 shall not be reckonable service if—

- (a) having not more than one year before becoming employed in such service been subject to a superannuation scheme operated under the Federated Superannuation System for Universities or in employment in respect of which superannuation benefits of a kind similar to those provided under that system were provided for the teacher by means of insurance policies, he and his employer elect by notice in writing to the Secretary of State given within three months of the teacher becoming so employed that his service shall not be reckonable service and the Secretary of State is satisfied that the teacher will be entitled to adequate benefits on his retirement or death by means of insurance policies or the investment and accumulation of contributions ; or
- (b) he is employed in service in respect of which contributions are payable by virtue of regulations made under section 66(1) of the National Health Service (Scotland) Act 1947 ; or
- (c) being ordinarily resident outside the British Isles, he has not been, and satisfies the Secretary of State that he does not intend to be, continuously resident therein for more than two years ; or
- (d) having been awarded an annual allowance he becomes re-employed and any consequential adjustment of his annual allowance falls to be made under the provisions of Method B set out in regulation 50(8) or under the corresponding provisions of the regulations of 1957.

(2) In the case of a person who immediately before the appointed day was employed in service which was not treated as first class service for purposes of the regulations of 1957—

- (a) his service in the same employment shall not be reckonable service ; and
- (b) any other service as a teacher of a kind specified in Part I of Schedule 1—
 - (i) in which he becomes employed not more than one year after leaving that employment or after leaving any subsequent employment not treated as reckonable service by virtue of this regulation ; and
 - (ii) in respect of which he would, but for an election made under this paragraph, be subject to a superannuation scheme of a kind specified in paragraph (3) of this regulation

shall not be reckonable service unless within three months of becoming employed therein he otherwise elects by notice in writing to the Secretary of State and the body administering the superannuation scheme to which he would otherwise be subject.

(3) For purposes of paragraph (2)(b)(ii) of this regulation a superannuation scheme of the kind specified therein means—

- (a) any superannuation scheme (including a scheme established by or under any enactment or under a provisional order confirmed by Parliament) other than the scheme established by this Act and by regulations thereunder, being a scheme which provides for the payment of contributions by a local authority or the persons responsible for the management of any educational establishment and for the payment, in respect of service rendered to the authority or to those persons, of benefits on disablement, retirement, attainment of any specified age or death; and
- (b) any system of superannuation (not being a system established by or under any enactment or under any provisional order confirmed by Parliament) operated jointly by a number of educational establishments for the purpose of providing any such benefits in respect of the service of persons employed by them.

Non-Payment of Contributions

17. Without prejudice to the power of the Secretary of State to recover any contributions payable under section 105 of the Act of 1962 and the regulations of 1957 or under section 3 of the Act of 1968 and these regulations—

- (a) any period of service before the appointed day in respect of which contributions are not paid in accordance with the provisions of the regulations of 1957; and
- (b) any period of service on or after the appointed day in respect of which contributions are not paid in accordance with the provisions of Part III

shall not, unless the Secretary of State consents, be reckonable service.

Repayment of Contributions

18. Any period of service in respect of which the contributions paid by a teacher have, under the provisions of Part IV, been repaid by the Secretary of State and not again paid to the Secretary of State in accordance with regulation 27 shall cease to be reckonable service and shall be recorded as qualifying service.

Local Government Superannuation

19. Notwithstanding anything in the Local Government Superannuation (Scotland) Acts 1937 to 1953(a) or in any scheme made thereunder or in any enactment or provisional order under which a local authority maintain a superannuation fund, a teacher whose service is reckonable service by virtue of this Part shall not be subject to the superannuation scheme established by or under those Acts or by or under such enactment or provisional order.

PART III

CONTRIBUTIONS

Payment of Teachers' Contributions by Deduction from Salary

20.—(1) Save as otherwise provided in these regulations the employer of a teacher employed in reckonable service or in service which the teacher has

elected to have treated as reckonable service shall deduct from every payment of salary to such teacher the contributions payable by him in respect thereof in accordance with section 3 of the Act of 1968 and these regulations.

(2) Without prejudice to any other method of recovery of contributions overdue any contributions payable by a teacher which are not deducted from salary under the foregoing paragraph may, together with any interest thereon payable under regulation 26, be deducted from subsequent payments of salary.

(3) Contributions paid by deduction from salary under this regulation shall be attributable to the financial year in which they were collected by the Secretary of State.

Payment by Teachers directly or by Deduction from Sums Due

21. Any contributions payable by a teacher under the provisions of section 3 of the Act of 1968 and these regulations which have not been deducted from salary under regulation 20 or subsequently collected by the employer, shall, together with any interest thereon payable under regulation 26, be recoverable by the Secretary of State either directly from the teacher or by deduction from any allowance, gratuity or other sum payable to or in respect of the teacher under these regulations.

Payments by Employers to Secretary of State

22. The contributions payable under section 3 of the Act of 1968 and these regulations by the employer of a teacher employed in reckonable service or who has elected to be treated as being employed in such service and the sums deducted under these regulations from the salary of a teacher in respect of contributions shall be collected by the Secretary of State from the education authority, governing body or other body of managers either directly or by deduction from any grants that may accrue under any enactment, or under any regulations made by the Secretary of State, to the body or education authority, or, in the case of an education authority which is a joint county council, to any constituent council thereof.

Calculation of Salary

23.—(1) For the purposes of section 4(1) of the Act of 1968 and of this Part “salary” in relation to employment which is or is treated as reckonable service means the aggregate of the emoluments, whether in money or in kind, receivable by a teacher in respect of such employment but does not include—

- (a) payments in respect of overtime, special services, extra duties or employment that is additional to employment which is or is treated as reckonable service ;
- (b) any emoluments receivable from or out of an educational endowment or bequest except where the teacher and the Secretary of State agree that payments to the teacher out of any such endowment or bequest, the object or one of the objects of which is to secure any emolument to any class of teacher or to the teachers of any special locality, shall be deemed to be a part of the teacher’s salary ;
- (c) any additional allowance paid to a teacher serving furth of Scotland under an approved scheme of interchange ;

- (d) any special allowance paid to a teacher by the Secretary of State under the Teachers (Special Allowances) (Scotland) Provisional Regulations 1959(a) ;
- (e) payments by way of travelling or expense allowances ;
- (f) additional payments which under the Salaries Memorandum shall not be deemed to be part of a teacher's salary for purposes of superannuation.

(2) Where a teacher is absent on sick leave and there is deducted from his salary the amount of any sickness benefit paid or payable to him under the National Insurance Act 1965(b) his salary for the purpose of calculating the contributions payable under section 3 of the Act of 1968 and these regulations towards the cost of providing benefits under these regulations shall be deemed to include the amount of the said deduction.

Reduction of Contributions by Reason of National Insurance

24. The contributions payable by and in respect of a teacher employed or deemed to be employed in reckonable service shall be reduced in the cases to which Part III of Schedule 5 applies in accordance with the provisions of that Part.

Underpayment of Contributions

25. Where a payment on account of contributions has been made which is less than the amount due in respect of the whole of the period for which contributions are payable it may be appropriated as the payment for such part of that period as the Secretary of State may think fit.

Interest on Overdue Contributions

26. The contributions payable both by a teacher and his employer under section 3 of the Act of 1968 and under these regulations shall be paid not later than 30th September in the financial year after that to which the contributions relate, and if not so paid, compound interest thereon from the day next following the said date, calculated at four per cent. per annum with yearly rests shall accrue due and be payable.

Repayment of Repaid Contributions

27.—(1) If a teacher to whom contributions have been repaid under Article 22 of the Scheme of 1919, Article 14 of the Scheme of 1926, Article 49 of the Scheme of 1952, regulation 50 of the regulations of 1957 or regulation 32 or 39 is subsequently employed in reckonable service or, as the case may be, in external service he may at any time while so employed repay to the Secretary of State the sum so repaid to him, together with compound interest thereon calculated at the rate of three and a half per cent. per annum with yearly rests from the date of repayment to him to the date of repayment by him.

(2) Contributions repaid to the Secretary of State under the foregoing paragraph and interest thereon shall be attributable to the financial year in which the repayment is made.

(a) S.I. 1959/1270 (1959 I, p. 1108).

(b) 1965 c. 51.

Reduction in Salary

28.—(1) This regulation applies to a teacher who—

(a) suffers a reduction in salary—

- (i) while continuing to be employed in reckonable service ;
- (ii) upon becoming re-employed in such service ; or
- (iii) upon becoming employed in such service after ceasing to be employed in class A external service ; and

(b) elects, with the approval of the Secretary of State, that it shall apply to him and has not withdrawn such election by notice in writing to the Secretary of State.

(2) The contributions payable by and in respect of a teacher to whom this regulation applies shall, subject to the next following paragraph, be calculated by reference to the salary at which he was last employed before the reduction or at which he is for the time being employed, whichever is the higher.

(3) If at any time a teacher to whom this regulation applies is by reason of sickness receiving part only of his full salary the contributions payable by and in respect of him shall be calculated as if he were receiving a proportionate part of any higher salary by reference to which those contributions are required by this regulation to be calculated.

(4) Where a teacher who has made an election under this regulation desires to withdraw it he shall give notice in writing to the Secretary of State and the withdrawal shall take effect from the first day of the month beginning not less than four weeks after the date of the notice.

Cessation of Contributions after Forty-Five Years' Service

29.—(1) No contributions shall be payable by or in respect of a teacher under section 3 of the Act of 1968 or these regulations for any period after he has completed forty-five years of service of which account can be taken for the purposes of regulation 41.

(2) In the foregoing paragraph service of which account can be taken for the purposes of regulation 41 shall be deemed to include external service of which account can be taken for the purpose of calculating any allowance payable in respect thereof under any provision corresponding to regulation 41.

Intervals of Service

30.—(1) The contributions payable by a teacher in respect of a period of absence to which regulation 14 applies shall be—

(a) in respect of a period of absence before the appointed day a sum equal to the aggregate of the contributions which would have been payable under the corresponding provisions of the regulations of 1957 ; and

(b) in respect of a period of absence on and after the appointed day a sum equal to the aggregate of the contributions which would have been payable if he had continued throughout the period to be employed in reckonable service at the salary calculated in accordance with the next following paragraph.

(2) For the purposes of the foregoing sub-paragraph (b), the amount of the teacher's salary shall be taken to be the amount of the salary which he would have received had he continued to be employed in reckonable service consisting of the same or similar employment to that in which he was employed immediately before the date on which that service was discontinued.

(3) Contributions payable by a teacher under this regulation shall be paid to the Secretary of State at such times as he may require.

(4) So much of the contributions paid by a teacher under this regulation as is equal to the contributions which would have been payable by him if he had continued to be employed in reckonable service shall be treated as having been paid by way of teachers' contributions for purposes of section 3(3) of the Act of 1968 and the remainder shall be treated as having been paid by way of employer's contributions for purposes of section 3(4) of the said Act.

(5) Any question arising under this regulation as to the amount of a teacher's salary shall be decided by the Secretary of State and his decision thereon shall be final.

Previous Employment

31.—(1) The additional contributions payable by a teacher in respect of a period of previous employment shall be paid and the amount thereof shall be determined in accordance with—

Method I, as provided in paragraphs (2) to (7) and (9) of this regulation ;

or

Method II, as provided in paragraphs (8) and (9) of this regulation,

and the teacher shall, by notice in writing to the Secretary of State given at the same time as that required under regulation 15(3), elect by which of those methods the said contributions shall be paid and the amount thereof determined :

Provided that a teacher may, subject to the consent of the Secretary of State, pay for the recording of part of the period of previous employment by Method II and the remainder by Method I.

(2) Subject to paragraphs (3), (7) and (9) of this regulation, the additional contributions payable by a teacher in accordance with Method I shall consist of periodical payments and the amount thereof shall be ascertained by multiplying—

(a) the length in years of the period of previous employment ; by

(b) the percentage of his salary for the time being which, in column (2) of Schedule 4, is specified opposite to his age in column (1) thereof on the date of the election made under the preceding paragraph.

(3) The amount of the additional contributions payable by a teacher in accordance with Method I shall not exceed a sum equal to nine per cent. of his salary on the date of the election made under paragraph (1) of this regulation and, where the amount of such contributions as determined under the immediately preceding paragraph and disregarding any reduction to be made under paragraph (9) of this regulation would exceed that sum, the excess shall be converted into a capital sum which the teacher shall pay direct to the Secretary of State at such time and in such manner as the Secretary of State may approve.

(4) The amount of the additional contributions payable by a teacher in accordance with Method I in respect of a period of absence to which regulation 14 applies shall be calculated by reference to his salary as determined under regulation 30(2).

(5) Additional contributions payable by a teacher in accordance with Method I—

(a) shall commence to be payable from the first day of the month commencing next after the date of the election made under paragraph (1) of this regulation ;

(b) shall, subject as in sub-paragraph (c) of this paragraph, continue to be payable during his employment in reckonable service, in external service of a kind specified in paragraph 1 or paragraph 6 of Schedule 2, in service of a kind to which Part VII applies and during a period of absence from any such service not exceeding one year ; and

(c) shall cease on the occurrence of the first of the following events—

(i) on his attaining the age of sixty ; or

(ii) on his becoming qualified to be paid an annual allowance by virtue of regulation 40(1)(b) or a short service gratuity by virtue of regulation 45 or any similar allowance or gratuity under provisions corresponding to the said regulations and relating to external service of a kind specified in paragraph 1 or paragraph 6 of Schedule 2.

(6) The provisions of regulations 20(1) and (2), 21, 22, 23, 26 and 72 shall apply in relation to additional contributions payable by a teacher by Method I (other than any capital sum payable under paragraph (3) of this regulation) as they apply in relation to contributions payable by a teacher under section 3 of the Act of 1968.

(7) If a teacher paying additional contributions by Method I becomes employed in external service (other than such service of a kind specified in paragraph 1 or paragraph 6 of Schedule 2) the outstanding amount of such contributions shall be converted into a capital sum which he shall pay direct to the Secretary of State at such time and in such manner as the Secretary of State may approve.

(8) Additional contributions payable by a teacher by Method II shall consist of a single payment made direct to the Secretary of State and the amount thereof shall be ascertained by multiplying—

(a) the length in years of the period of previous employment ; by

(b) the percentage of his full salary at the date of payment which, in column (4) of Schedule 4, is specified opposite to his age in column (1) thereof at that date.

(9) If the annual allowance of a teacher by whom additional contributions are payable by either Method I or Method II is subject to reduction by reason of the provisions of paragraph 5 or paragraph 6 of Schedule 5 the amount of such contributions shall, in respect of each £1 by which the annual allowance is to be so reduced and proportionately in respect of a reduction thereof of a part of £1, be reduced by whichever shall be appropriate of the amounts specified in column (3) or column (5) of Schedule 4 opposite to the age in column (1) thereof by reference to which the additional contributions are calculated.

(10) Any questions arising under this regulation as to the amount of the capital sum to be paid by a teacher under either paragraph (3) or paragraph (7) of this regulation shall be decided by the Secretary of State and his decision thereon shall be final.

(11) In the case of a teacher to whom regulation 9 of the regulations of 1957 applied before the appointed day and who has elected to pay additional contributions in accordance with Method A as set out in those regulations, the provisions of paragraphs (4) to (7) of this regulation shall apply to any such contributions outstanding on the appointed day in like manner, as nearly as may be, as they apply to additional contributions payable by Method I under this regulation.

PART IV

REPAYMENT OF CONTRIBUTIONS

Repayment on Cessation of Employment

32. A teacher who, before attaining the age of seventy, has ceased to be employed in, and has not since re-entered, reckonable service or class A or class B external service and is not qualified for any allowance or gratuity under these regulations shall, if he continues not to be so employed for a continuous period amounting to three months or for such shorter period as in special circumstances the Secretary of State may approve, and the period is not a period of absence to which regulation 14 applies, be entitled to be repaid by the Secretary of State a sum equal to the amount of the balance of his contributions.

Repayment at Age of Seventy

33. A teacher who was at any time since 31st March 1926 employed in reckonable service and who has attained or attains the age of seventy, being then either not qualified for any allowance or gratuity under these regulations or being refused part or all of any such allowance or gratuity under regulation 53(1), shall be entitled to be repaid by the Secretary of State a sum equal to the balance of his contributions computed as at the date on which he attained or attains that age.

Repayment following Withholding of Allowance

34. A teacher who at any time has had his superannuation benefits under these regulations withheld by virtue of regulation 53 shall be entitled to have returned to him a sum equal to the balance of his contributions computed as at the date of repayment or at the date on which he attained the age of seventy years, whichever is the earlier.

Repayment on Death

35. The personal representatives of a teacher who was at any time since 31st March 1926 employed in reckonable service and who has died or dies shall be entitled to be paid by the Secretary of State a sum equal to the balance, if any, of the teacher's contributions computed as at the date of his death.

Computation of Balance of Contributions

36.—(1) For the purposes of the four regulations immediately preceding the balance of a teacher's contributions as at any date at which it is to be computed (hereafter in this regulation referred to as "the date of computation") shall, subject as hereafter in this regulation provided, be the amount by which the amount specified in paragraph (2)(a) of this regulation exceeds the amount specified in sub-paragraph (b) thereof.

(2) The amounts referred to in the foregoing paragraph shall be—

(a) the aggregate of—

(i) any contributions paid by the teacher under the Act of 1922, the Act of 1925, the Act of 1946 and the Act of 1962 except any additional contributions paid under regulation 9 of the regulations of 1957, together with compound interest thereon calculated at three per cent. per annum with yearly rests from the date specified in rule 10 of the rules made under the regulations of 1957 to the date of computation; and

(ii) any contributions paid by the teacher under section 3 of the Act of 1968 and so much of any contributions paid by him as are treated under regulation 30 as having been paid by way of teacher's contributions, together with compound interest thereon calculated at the rate of three per cent. per annum with yearly rests from the first day of October in the financial year to which they are attributable under regulation 20, or in the case of overdue contributions under regulation 26 from the date from which compound interest under regulation 26 accrues due and payable to the date of computation; and

(b) the aggregate of any sums paid or payable to the teacher or his personal representatives for purposes of the regulations of 1957 or the Schemes of 1926 and 1952 and these regulations, together with compound interest thereon calculated at the rate of three per cent. per annum with yearly rests from the date of payment to the date of computation.

(3) In the case of a teacher who has been employed in class A external service the balance of contributions as computed under paragraphs (1) and (2) of this regulation shall be reduced by the amount by which—

(a) the aggregate of any sums paid or payable to him or his personal representatives in respect of such service, together with compound interest thereon calculated at the rate of three per cent. per annum with yearly rests from the date of payment to the date of computation

exceeds—

(b) the aggregate of the contributions paid by him in respect of such service, together with compound interest thereon calculated at the rate of three per cent. per annum with yearly rests to the date of computation in accordance with the superannuation provisions appropriate to such external service.

(4) In computing under this regulation the balance of contributions payable to or in respect of a teacher, there shall be excluded any contributions paid by him in respect of any period of service which, having been reckoned under section 15 of the Act of 1937 or a provision corresponding thereto contained in a local Act scheme within the meaning of that Act, has become reckonable as service under regulations made under section 66(1) of the National Health Service (Scotland) Act 1947.

(5) In computing under this regulation the balance of contributions payable to or in respect of a teacher in respect of whom a payment in lieu of contributions has been made by the Secretary of State under the National Insurance Act 1965, the amount recoverable by the Secretary of State under section 60 of that Act shall be deemed to have been deducted from the teacher's contributions on the date on which, disregarding any special arrangements of the

kind referred to in regulation 18(6) of the National Insurance (Non-participation—Assurance of Equivalent Pensions Benefits) Regulations 1960(a), the payment in lieu of contributions became due.

(6) In calculating the aggregate of the sums specified in paragraph (2)(b) of this regulation those sums shall be taken to be such as would have been paid to the teacher but for any allocation of a part of his annual allowance made under regulation 44 of the regulations of 1957 or under Part VI, any surrender of the additional allowance payable to or in respect of him made under regulation 45 of the regulations of 1957 and any surrender for the purpose of the Teachers Superannuation (Family Benefits) (Scotland) Regulations 1969(b) of any sum payable to or in respect of him under the regulations of 1957 or under these regulations.

(7) In computing for the purposes of paragraph (2) of this regulation the aggregate of the contributions paid by the teacher, the aggregate of any contributions repaid to the teacher and not repaid by him to the Secretary of State shall be left out of account, and in computing the aggregate of any sums paid to the teacher or his personal representatives the aggregate of any sums paid in repaying contributions to the teacher other than additional contributions paid under regulation 9 of the regulations of 1957 or under regulation 31 shall be left out of account.

(8) A teacher to whom paragraph 13 of Schedule 5 applies shall be entitled to be paid by the Secretary of State a sum equal to the balance of his contributions computed as at the date of repayment and for that purpose the provisions of this Part shall apply subject to the modification that the balance of his contributions as determined thereunder shall be reduced by an amount equal to half of the actuarial value of the annual pension payable to him.

(9) Any question arising under this regulation as to the amount by which the balance of contributions payable to a teacher is to be reduced under the immediately foregoing paragraph shall be decided by the Secretary of State and his decision shall be final.

Previous Employment

37.—(1) The additional contributions paid by a teacher under regulation 9 of the regulations of 1957 and under regulation 31 in respect of a period of previous employment shall be repaid to him or paid to his personal representatives—

- (a) on the payment under this Part to him or his personal representatives of the balance of his contributions ;
- (b) on his ceasing to be liable to pay such additional contributions because a continuous period of absence from service has exceeded one year ; or
- (c) on his failing to pay any sum payable by way of such additional contributions on or before the expiry of two months from the date on which it becomes due and payable.

(2) The amount to be paid under the foregoing paragraph shall be the aggregate of the additional contributions paid by him, together with compound interest thereon calculated at the rate of three per cent. per annum with yearly rests from the first day of October in the financial year in which they are paid under regulation 9 of the regulations of 1957 or, as the case may be, under regulation 31 to the date of payment.

(a) S.I. 1960/1103 (1960 II, p. 2244).

(b) S.I. 1969/78 (1969 I, p. 192).

Repayment of Contributions Paid under Act of 1922

38. A person who paid contributions under the Act of 1922 and who did not subsequently become employed in first class service, or, as the case may be, second class service within the meaning of the regulations of 1957, or the personal representatives of such a person, shall be entitled to be paid by the Secretary of State a sum equal to the amount of such contributions after deducting therefrom any sums paid to the person by way of benefit under the Scheme of 1919, Part III of the Scheme of 1952 or Part III of the regulations of 1957.

Repayment to Pensioners after Further Service

39. A teacher—

- (a) to whom an annual allowance, additional allowance or short service gratuity was granted under the Scheme of 1926 or the Scheme of 1952 or the regulations of 1957 or has become payable under these regulations; and
- (b) who, after any such allowance or gratuity was granted or became payable to him and on or after the appointed day, is employed in reckonable service; and
- (c) who is not qualified, by reason of his service since any such allowance or gratuity was granted or became payable to him, for a subsequent annual allowance greater than that previously granted or payable to him or for any further sum by way of additional allowance or short service gratuity

shall be entitled on ceasing to be employed in reckonable service to be repaid by the Secretary of State a sum equal to the contributions paid by him in respect of such employment since any such allowance or gratuity was granted or became payable to him together with compound interest thereon calculated at the rate of three per cent. per annum with yearly rests from the first day of October in the financial year in which they were paid to the date of repayment.

PART V

BENEFITS

Qualifications for Allowances

40.—(1) Subject to the following provisions of this Part, an annual allowance and an additional allowance by way of lump sum payment, each of the amount hereafter in this Part specified, shall be paid by the Secretary of State to a teacher who—

- (a) has attained the age of sixty and either—
 - (i) has been employed in reckonable service, external service or qualifying service for a total of not less than thirty years, of which not less than ten years was reckonable service with or without external service; or
 - (ii) has, since the date of commencement of any period of employment in reckonable service or external service, been employed in such service for a period of, or for periods amounting in the aggregate to, either not less than ten years or not less than two-thirds of the number of years between the date of commencement of that period and the date on which he attained or will attain the age of sixty-five, whichever is the greater; or

- (iii) being a teacher to whom Part III of the regulations of 1957 applied, or is deemed to have applied, before the appointed day and who has been employed in reckonable service with or without external service for not less than ten years; or
- (b) before attaining the age of seventy has become, in the opinion of the Secretary of State, permanently incapable through infirmity of mind or body of serving efficiently as a teacher in reckonable service and—
 - (i) has been employed in reckonable service with or without external service for not less than ten years;
 - (ii) has been so employed within twelve months immediately preceding the making of an application for allowances under this regulation; and
 - (iii) is not qualified to be paid allowances under sub-paragraph (a) of this paragraph of this regulation.

(2) In the case of a teacher who is or has been a married woman, the period of thirty years specified in paragraph (1)(a)(i) of this regulation shall be reduced by the number of years (not exceeding ten) during which she was after first being married absent from reckonable service, external service or qualifying service.

(3) For the purposes of this regulation any period of employment recorded as first class service by virtue of regulation 9 of the regulations of 1957 and any period of previous employment which is reckonable service by virtue of regulation 15 shall be disregarded.

Amount of Annual Allowances

41.—(1) Subject to the provisions of this Part, the rate of an annual allowance payable to a teacher shall be the amount ascertained by multiplying one-eighthieth of his average salary by the number of years of his reckonable service.

(2) For the purpose of calculating the rate of an annual allowance no account shall be taken—

- (a) of any reckonable service beyond a total of forty-five years; or
- (b) of reckonable service before attaining the age of sixty beyond a total of forty years.

(3) Where a teacher (not being a teacher who, having been employed in both reckonable service and external service, was last employed in external service), before attaining the age of sixty-five and without having completed twenty years of reckonable service, becomes entitled to an annual allowance by virtue of regulation 40(1)(b) the amount thereof shall be calculated as if he had completed such number of years of reckonable service, not exceeding twenty, as he would have completed if he had remained in such service until attaining the said age; and, for the purpose of determining the amount of such additional period of reckonable service—

- (a) his actual reckonable service shall be increased by any period during which he was employed in class A external service; and
- (b) his reckonable service, as so increased, shall be deemed to be not less than ten years.

Duration of Annual Allowances

42.—(1) An annual allowance payable to a teacher by virtue of regulation 40(1)(a) shall begin to accrue on the day on which he attains the age of sixty or on the day following that on which he ceases to be employed in reckonable service, class A or class B external service as the case may be or in service which would, if he had not attained the age of seventy, be such service, whichever shall be later.

(2) An annual allowance payable to a teacher by virtue of regulation 40(1)(b) shall begin to accrue on the day following that on which the teacher ceases to be employed in reckonable or external service or, if application has been made at a later date, on the date of application or on such other date as the Secretary of State, having regard to all the circumstances, thinks proper.

(3) Subject to the provisions of regulations 49 and 52 an annual allowance shall continue to accrue until the day of the death of the teacher.

Amount of Additional Allowances

43.—(1) Subject to the provisions of this Part, the amount of an additional allowance payable to a teacher shall be the aggregate of—

(a) the amount ascertained by multiplying one-thirtieth of his average salary by the number of years of his reckonable service before 1st October 1956; and

(b) the amount ascertained by multiplying three-eightieths of his average salary by the number of years of his reckonable service after 30th September 1956.

(2) Subject to paragraph (3) of this regulation, for the purpose of calculating the amount of an additional allowance no account shall be taken—

(a) of any reckonable service beyond a total of forty-five years; or

(b) of reckonable service before attaining the age of sixty beyond a total of forty years.

(3) In the case of a teacher whose reckonable service includes service before 1st October 1956—

(a) any service to be disregarded by virtue of paragraph (2) of this regulation shall be taken from the beginning of the period of the reckonable service; and

(b) paragraph (2)(b) of this regulation shall not apply, but the amount of the additional allowance so far as attributable to service before attaining the age of sixty shall not exceed one-and-a-half times the average salary.

(4) Where a teacher (not being a teacher who, having been employed in both reckonable service and external service, was last employed in external service), before attaining the age of sixty-five and without having completed twenty years of reckonable service, becomes entitled to an additional allowance by virtue of regulation 40(1)(b) the amount thereof shall be calculated as if—

(a) he had completed such number of years of reckonable service, not exceeding twenty, as he would have completed if he had remained in such service until attaining the said age; and, for the purpose of determining the amount of such additional period of reckonable service—

(i) his actual reckonable service shall be increased by any period during which he was employed in class A external service; and

(ii) his reckonable service, as so increased, shall be deemed to be not less than ten years; and

(b) such additional period of reckonable service had been a continuous period immediately preceding the actual commencement of his reckonable service or his class A external service.

(5) An additional allowance shall not become payable until the date on which under regulation 42 an annual allowance begins to accrue to the teacher to whom it is payable.

Allowances of Certain Teachers with External Service

44.—(1) In the case of a teacher to whom an annual allowance and an additional allowance are payable by virtue of regulation 40 and who—

- (a) is entitled to reckon class A external service for the purpose of calculating a pension; or
- (b) has served in other external service in respect of which a pension is payable in calculating the amount of which provisions corresponding to regulation 41(2) apply (in this regulation referred to as “other external service”)

the following provisions of this regulation shall apply for the purpose of calculating the amount of the annual allowance and additional allowance.

(2) If the aggregate of the teacher’s reckonable service, class A external service and other external service, so far as it is served before attaining the age of sixty (in this regulation referred to as his “aggregate service under sixty”), exceeds forty years, his reckonable service shall be reduced by—

- (a) in a case where the whole of the external service is class A external service, such a period as bears to the said excess the same proportion as his reckonable service under sixty bears to his aggregate service under sixty;
- (b) in a case where the whole of the external service is other external service, a period equal to the said excess; or
- (c) in a case where the external service is partly class A external service and partly other external service, such a period as bears to the said excess the same proportion as his reckonable service bears to the aggregate of his reckonable service and class A external service.

(3) If the aggregate of the teacher’s reckonable service, class A external service and other external service, whenever served (in this regulation referred to as his “aggregate service”), after making any deduction required to be made under paragraph (2) of this regulation and under any provision relating to his external service corresponding to the said paragraph (2), exceeds forty-five years, his reckonable service shall be reduced by—

- (a) in a case where the whole of the external service is class A external service, such a period as bears to the said excess the same proportion as his reckonable service bears to his aggregate service;
- (b) in a case where the whole of the external service is other external service, a period equal to the said excess; or
- (c) in a case where the external service is partly class A external service and partly other external service, such a period as bears to the said excess the same proportion as his reckonable service bears to the aggregate of his reckonable service and class A external service.

(4) In relation to an additional allowance payable to a teacher whose aggregate service includes service both before 1st October 1956 and service on or after that date paragraph (2) of this regulation shall have effect as if for the reference therein to forty years there were substituted a reference to the period which, if the whole of the teacher's aggregate service were reckonable service, would produce the highest additional allowance authorised, in respect of his service before attaining the age of sixty, by regulation 43(3).

(5) In the case of a teacher to whom either paragraph (2) or (3) of this regulation applies—

(a) regulation 41(2) and regulation 43(2) and (3) shall not apply; and

(b) any period of service to be deducted under this regulation shall be taken from the beginning of his period of reckonable service.

(6) The additional allowance payable to a teacher from whose reckonable service on or after 1st October 1956 a deduction is made under this regulation shall be increased by the amount ascertained by multiplying one two-hundred-and-fortieth of his average salary by the number of years so deducted.

Short Service Gratuities

45.—(1) A short service gratuity of the amount specified in paragraph (2) of this regulation shall be paid by the Secretary of State to a teacher who—

(a) is not entitled to any allowance by virtue of regulation 40;

(b) before attaining the age of seventy has become, in the opinion of the Secretary of State, permanently incapable through infirmity of mind or body of serving efficiently as a teacher in reckonable service;

(c) has been employed in reckonable service or external service for not less than one year exclusive of any period of employment treated as first class service under regulation 9 of the regulations of 1957 and any period of previous employment which is reckonable service by virtue of regulation 15; and

(d) has been so employed within twelve months immediately preceding an application for a gratuity under this regulation.

(2) The amount of a short service gratuity payable to a teacher shall be the amount ascertained by multiplying one-twelfth of his average salary by the number of years of his reckonable service.

(3) A short service gratuity shall not become payable until the day following that on which the teacher to whom it is payable ceased to be employed in reckonable service or external service.

Death Gratuities

46.—(1) Except as provided in paragraph (3) of this regulation a death gratuity of the amount specified in paragraph (2) of this regulation shall be paid by the Secretary of State to the personal representatives of a teacher who—

(a) died while employed in reckonable service or, in the case of a teacher who did not serve in external service after ceasing to be so employed, before establishing a claim to a retiring allowance under regulation 40 or to a gratuity under regulation 45 or, if he has established such a claim, before he has become entitled to receive payment of the said allowance

- or gratuity and the Secretary of State is satisfied that there were special circumstances which made it reasonable that the teacher should not have established the said claim or become entitled to the said payment; and
- (b) was employed in reckonable service or reckonable and external service for not less than five years, exclusive of any period of employment treated as first class service under regulation 9 of the regulations of 1957 and any period of previous employment which is reckonable service by virtue of regulation 15.
- (2) The amount of a death gratuity shall be whichever of the following two amounts is the greater—
- (a) the amount of the teacher's average salary, less the amount of any additional allowance or short service gratuity previously paid to him under these regulations and of any similar benefit paid to him under previous schemes or regulations or in respect of class A external service; and
- (b) the amount of the additional allowance which would have been payable to the teacher under regulation 43 if he had at the date of his death become in the opinion of the Secretary of State permanently incapable through infirmity of mind or body of serving efficiently as a teacher in reckonable service.
- (3) No death gratuity shall be payable under this regulation in respect of a teacher to whose personal representatives any balance of contributions is payable under regulation 35 or to whom allowances were paid by virtue of regulation 40(1)(b) after he last ceased to be employed in reckonable service.

Death during Service after Age of Seventy

47. Where a teacher who has attained the age of seventy dies while employed in service which would have been reckonable service or class A or class B external service as the case may be if he had not attained that age and before establishing a claim to a retiring allowance under regulation 40 or to a gratuity under regulation 45 or, if he has established such a claim, before he has become entitled to receive payment of the said allowance or gratuity, the Secretary of State shall pay to the personal representatives of such a teacher an allowance of an amount equal to the additional allowance (if any) which would have been payable to him if he had ceased to be so employed on the day of his death.

Supplementary Death Gratuities

48.—(1) If, on the death of a teacher to whom allowances have become payable under these regulations or previous schemes or regulations, the aggregate amount of the sums paid to him and to his personal representatives by way of annual allowance and additional allowance and by way of similar benefits in respect of class A external service is less than the amount of his average salary, the Secretary of State shall, subject to paragraph (3) of this regulation, pay to his personal representatives a supplementary death gratuity of an amount equal to the deficiency.

(2) In calculating the amount of a gratuity payable under this regulation the aggregate amount of the sums paid to the teacher and his personal representatives shall be taken to be the sums which would have been so paid but for any allocation of a part of his annual allowance made under regulation 44 of the regulations of 1957 or under Part VI and any surrender of the lump sum payable to or in respect of him made under regulation 45 of the regulations of 1957 or the

surrender for the purpose of the Teachers Superannuation (Family Benefits) (Scotland) Regulations 1969 of any sum payable to or in respect of him under the regulations of 1957 or these regulations or any corresponding allocation or surrender of benefits relating to class A external service.

(3) No supplementary death gratuity shall be paid under this regulation to the personal representatives of a teacher who was employed in external service after last being employed in reckonable service.

Re-employment of Teachers

49.—(1) In this regulation and the next following regulation “re-employed teacher” means a teacher who, after allowances have become payable to him, becomes employed—

- (a) in reckonable service, class A external service, class B external service or service which would, if he had not attained the age of seventy, be such service; or
- (b) in other employment which is either—
 - (i) employment of which the remuneration is paid out of the Consolidated Fund or out of moneys provided by Parliament; or
 - (ii) employment by a body, including a local authority, in respect of whose expenditure for the purpose for which he is employed grants are made out of moneys provided by Parliament.

(2) Where a teacher who is in receipt of an annual allowance under Part III of the regulations of 1957 and who has not elected that the provisions of regulation 54 of those regulations shall apply to him becomes a re-employed teacher, the annual allowance payable in respect of the period during which he is re-employed shall be dealt with as laid down in regulation 50(3):

Provided that a teacher in receipt of such an annual allowance who becomes a re-employed teacher for the first time after the date on which these regulations come into operation may elect that the provisions of paragraph (4) of this regulation shall apply to him.

(3) Where a teacher to whom the provisions of Method A or Method B set out in regulation 54 of the regulations of 1957 have applied is or becomes a re-employed teacher, his annual allowance shall be dealt with under the corresponding Method set out in regulation 50.

(4) Where a teacher to whom an annual allowance has become payable under Part IV of the regulations of 1957 not being a teacher to whom paragraph (3) of this regulation applies, or to whom an annual allowance has become payable under these regulations becomes a re-employed teacher, and has not attained the age of seventy years his annual allowance in respect of periods during which he is a re-employed teacher in reckonable service or class A external service shall be dealt with under Method A set out in regulation 50(4) to (7) unless he elects that it shall be dealt with under Method B set out in regulation 50(8).

(5) An election under paragraph (4) of this regulation shall be made within one month of the re-employed teacher being notified by the Secretary of State of the right of the teacher to so elect and any such election so made shall be irrevocable.

(6) The annual allowance of a re-employed teacher shall be dealt with under Method B set out in regulation 50(8) where the teacher—

- (a) has elected that the said Method shall apply to him; or

- (b) not having elected that Method B shall apply to him, becomes re-employed in class B external service or in employment of the kind set out in regulation 49(1)(b); or
- (c) has attained the age of seventy years.

Adjustment of Allowances on Re-employment

50.—(1) For the purposes of this regulation—

- (a) the last salary of a re-employed teacher shall be the salary in respect of his employment in reckonable service, or class A external service as the case may be, on which, before allowances last became payable to him, he was last liable to pay superannuation contributions or would have been so liable but for the completion of forty-five years' service, reduced by the amount of any part of the annual allowance payable to him which he has allocated under the Scheme of 1926, the Scheme of 1952, the regulations of 1957, Part VI or under any corresponding provision for the time being in force in any statutory scheme of superannuation applicable to teachers in class A external service;
- (b) the notional salary of a re-employed teacher shall be the salary applicable or deemed to be applicable during any quarter in which he is re-employed, to a post and service equivalent to that in which he was last employed in reckonable service, or class A external service as the case may be, or service which would have been such service if he had not attained the age of seventy, before he was awarded retiring allowances or, if greater, before he was again awarded such allowances, and reduced as provided in sub-paragraph (a) of this paragraph in respect of any allocation made;
- (c) for the purpose of determining the last salary or the notional salary in relation to a teacher who is paid at a daily rate, his salary shall be deemed to be the amount which would have been payable to him by way of salary if he had been employed throughout the year in the same service at the full annual rate appropriate thereto;
- (d) where, under the regulations of 1957 or under any corresponding provision relating to class A external service, a teacher has surrendered the whole or part of his additional allowance in return for an additional annual allowance, no account shall be taken of the said additional annual allowance.

(2) For the purpose of determining the salary or remuneration to which a re-employed teacher is entitled the following payments to him shall be disregarded—

- (a) any payments in respect of employment in connection with education which, while employed in reckonable service or external service, the teacher undertook in addition to such service and which he continues after ceasing such service, not exceeding, when expressed as an annual rate, the average annual rate of such payments for the last three years of his employment in reckonable service or external service;
- (b) any payments in respect of employment in connection with education outside the British Isles, being employment in which, in the opinion of the Secretary of State, it is expedient to facilitate the employment of teachers from Scotland; and
- (c) any fees in respect of employment as an examiner for the purposes of the Scottish Certificate of Education or the General Certificate of Education.

(3) In the case of a teacher to whom regulation 49(2) applies and who has not elected that his annual allowance shall be dealt with under regulation 54 of the regulations of 1957 or has not elected that the provisions of paragraph (4) of regulation 49 shall apply to him, the annual allowance payable in respect of any period during which he is re-employed shall—

- (a) be suspended in respect of any period for which he is entitled to a salary at a rate not less than his last salary; or
- (b) be reduced in respect of any period for which he is entitled to a salary at a rate less than his last salary by such an amount as will result in the aggregate of the annual allowance together with any annual superannuation benefit in respect of external service and the salary to which he is entitled being equal in respect of that period to his last salary:

Provided that where the teacher's annual allowance has been subject to modification under the National Insurance Act 1965 the annual allowance as so modified shall be taken into account.

METHOD A

(4) In the case of a teacher to whom *Method A* applies in terms of regulation 49(3) or (4), as the case may be, and who becomes re-employed in reckonable service or class A external service, the annual allowance payable to him shall—

- (a) be suspended in respect of any period for which he is entitled to a salary at a rate not less than his last salary; or
- (b) be reduced in respect of any period for which he is entitled to a salary at a rate less than his last salary by such an amount as will result in the aggregate of the allowance together with any annual allowance in respect of class A external service and the salary to which he is entitled being equal in respect of that period to his last salary:

Provided that—

- (i) where the employment is in reckonable service and the teacher is paid at a daily rate or at a proportion of the daily rate, the period of re-employment for purposes of this paragraph shall be equal to the relevant period of service recorded under regulation 6(2), and where the total number of days so reckoned includes part of a day the said part shall be disregarded;
- (ii) where after the end of any period in respect of which an instalment of annual allowance was paid or would have been paid but for the provisions of this paragraph of this regulation the Secretary of State is satisfied that any error has occurred in connection with the suspension or reduction of the allowance for the purpose of this paragraph, such additional payment as is due to the teacher shall be made or such overpayment as has been made shall be recovered from any sum subsequently payable to the teacher or to his personal representatives; and
- (iii) if the Secretary of State is of opinion that it would be inequitable that the annual allowance should be suspended or reduced or that the reduction should be as much as is required under this paragraph, the whole or part of the teacher's salary in respect of the period of his re-employment may, to such extent as the Secretary of State thinks just, be disregarded for the purposes of this paragraph.

(5) Where a teacher for reasons other than death ceases to be re-employed in reckonable service, or class A external service, after having been so re-employed for a period of less than 365 days or for periods amounting in the aggregate to less than 365 days, his annual allowance or the balance thereof, as the case may be, shall be restored.

(6) A teacher to whom annual and additional allowances or a short service gratuity have become payable under the Scheme of 1926, the Scheme of 1952 or the regulations of 1957 or these regulations shall not be entitled to any further such allowances or short service gratuity by reason of any subsequent period or periods of employment in reckonable service or class A external service, unless such period is of, or such periods amount in the aggregate to, at least 365 days since allowances or a short service gratuity last became payable to him, and the provisions of regulations 41 and 43 or, as the case may be, regulation 45 shall apply, subject to the following modifications:—

- (a) an annual allowance which becomes payable under these regulations after such an allowance has previously been payable under the regulations of 1957 or these regulations shall be in substitution for the previous annual allowance and shall be not less in amount;
- (b) an additional allowance or a short service gratuity which becomes payable under these regulations after such an allowance or gratuity has previously been payable shall be reduced by an amount equal to the aggregate of any previous such allowances and gratuities paid to the teacher under the Scheme of 1926, the Scheme of 1952, the regulations of 1957 or these regulations;
- (c) the amount of any annual allowance shall be taken to be the amount thereof apart from any allocation made under the Scheme of 1926, the Scheme of 1952, the regulations of 1957 or Part VI, and the amount of any additional allowance shall be taken to be the amount thereof apart from any surrender made under regulation 45 of the regulations of 1957 or under the Teachers Superannuation (Family Benefits) (Scotland) Regulations 1969.

(7) Where a re-employed teacher dies in circumstances in which, if he had ceased to be employed for reasons other than death, he might have been entitled under the immediately preceding paragraph to an annual allowance and an additional allowance or to a short service gratuity, a death gratuity not exceeding the amount whereby the additional allowance or short service gratuity, as the case may be, which might have been so payable to the teacher exceeds the additional allowance or short service gratuity last granted to him may be paid to the personal representatives of the teacher.

METHOD B

(8) Where in accordance with the provisions of regulation 49 *Method B* applies in respect of the re-employment of a teacher the annual allowance payable in respect of any quarter during which he is so re-employed shall—

- (a) be suspended in respect of any quarter for which his remuneration is not less than the quarterly rate of his notional salary; or
- (b) be reduced in respect of any quarter for which his remuneration is less than the quarterly rate of his notional salary by such an amount as will result in the aggregate of the said remuneration, balance of annual allowance (including any increase payable under the Pensions

(Increase) Acts 1920 to 1965(a) and of any such allowance in respect of external service (including any increase payable under the said Pensions (Increase) Acts) being equal to the quarterly rate of his notional salary.

Provided that—

- (i) where the post from which the teacher last retired no longer exists the notional salary to be adopted for the purposes of this paragraph shall be decided by the Secretary of State and his decision thereon shall be final;
- (ii) where the teacher's annual allowance has been subject to modification under the National Insurance Act 1965, the allowance as so modified shall be taken into account; and
- (iii) if the Secretary of State is of the opinion that it would be inequitable that the annual allowance should be so suspended or so reduced, the annual allowance shall be subject to such suspension or reduction as the Secretary of State may determine.

Avoidance of Duplicate Pensions

51.—(1) No allowance shall be payable under these regulations in respect of any period of service which, having been reckoned under section 15 of the Act of 1937 or a provision corresponding thereto contained in a local Act scheme within the meaning of that Act, has become reckonable as service under regulations made under section 66(1) of the National Health Service (Scotland) Act 1947.

(2) If a period of reckonable service in respect of which allowances are payable under these regulations is also reckoned for the purpose of any other pension payable to a teacher directly or indirectly out of moneys provided by Parliament or raised by a rate, the Secretary of State shall, subject as hereafter in this regulation provided, reduce those allowances so as to secure that the actuarial value thereof in respect of that period shall be reduced by an amount equal to the actuarial value of such other pension in respect of that period.

(3) For the purposes of this regulation any years of service added for purposes of calculating a pension to years of actual service shall be deemed to be service, and any sum payable, whether as a continuing allowance or as a lump sum, by way of pension, allowance, compensation for loss or abolition of office or otherwise in respect of retirement, shall be deemed to be pension.

(4) The actuarial value of allowances in respect of any period of reckonable service shall not be reduced under the provisions of this regulation to such an extent as to be less than the actuarial value of the contributions paid by the teacher in respect of that period, for which purpose the amount of such contributions shall be taken to include—

- (a) all contributions paid under regulation 30 in respect of any period of absence from reckonable service; and
- (b) compound interest on contributions calculated at the rate of three per cent. per annum with yearly rests from 1st October in the financial year to which they are attributable under rules made under the regulations of 1957 or as the case may be under Part III to the date on which the annual allowance begins to accrue under regulation 42.

(a) 1920 c. 36; 1924 c. 32; 1944 c. 21; 10 & 11 Geo. 6, c. 7; 1952 c. 45; 1954 c. 25; 1956 c. 39; 1959 c. 50; 11 & 12 Eliz. 2, c. 2; 1965 c. 78.

(5) No reduction of an annual allowance shall be made under this regulation which would result in the amount of that allowance attributable to any period of reckonable service after 2nd April 1961 which is non-participating employment within the meaning of the National Insurance Act 1965 being less than that required to constitute the benefits in respect of that period equivalent pension benefits for the purposes of that Act.

(6) Any question arising under this regulation as to the actuarial value of allowances, any other pension or contributions shall be decided by the Secretary of State and his decision thereon shall be final.

(7) This regulation shall not apply in relation to an annual allowance granted under Part I of the Act of 1937 or under regulations made under section 1(2) of the Act of 1953 to such a contributory employee as is mentioned in section 15 of the Act of 1937.

Suspension and Resumption of Infirmity Allowances

52.—(1) An annual allowance payable by virtue of regulation 40(1)(b) shall be suspended as from such date as the Secretary of State shall determine if the teacher to whom it is payable has not attained the age of sixty and the Secretary of State is satisfied that he has ceased to be incapable through infirmity of mind or body of serving efficiently as a teacher in reckonable service.

(2) A teacher to whom an annual allowance is payable by virtue of regulation 40(1)(b)—

(a) shall, until he attains the age of sixty years, submit himself when required by the Secretary of State at intervals of not more than three years for examination by a qualified medical practitioner nominated by the Secretary of State or, in exceptional circumstances, by any duly qualified medical practitioner approved by the Secretary of State with a view to ascertaining whether he remains incapable of serving efficiently as a teacher; and

(b) may at any time submit himself for examination by a qualified medical practitioner nominated by the Secretary of State or, in exceptional circumstances, by any duly qualified medical practitioner approved by the Secretary of State with a view to satisfying the Secretary of State that he has ceased to be incapable of serving efficiently as a teacher,

and if, as a result of such medical examination, the Secretary of State is satisfied that the teacher has ceased to be incapable of serving efficiently as a teacher he shall suspend or end the payment of the allowance.

(3) Payment of an annual allowance which has been suspended under the foregoing paragraph shall, subject to regulation 42(2) and this regulation, be resumed—

(a) in the case of a teacher who at the time of the suspension was by reason of his age unable by further service of any kind to become entitled to allowances under regulation 40(1)(a) on attaining the age of sixty, from the date on which he attains that age; or

(b) in the case of any teacher, from the date on which application for its resumption is made to the Secretary of State if the Secretary of State is satisfied that the teacher has again become permanently incapable through infirmity of mind or body of serving efficiently as a teacher in reckonable service.

(4) Payment of an annual allowance shall not be resumed by virtue of paragraph (3)(b) of this regulation if the teacher has been employed in reckonable service since the allowance became payable to him unless he has also been so employed within the period of twelve months immediately preceding the date of the application mentioned in that paragraph.

(5) Where payment of an annual allowance is resumed by virtue of paragraph (3)(a) of this regulation, regulation 50(6) shall not have effect so as to increase that allowance and any additional allowance payable except to such extent, if any, as they may be increased thereunder apart from regulations 41(3) and 43(4).

(6) Where payment of an annual allowance is resumed by virtue of paragraph (3)(b) of this regulation and the Secretary of State is satisfied that during the whole or any part of the period for which the allowance was not paid the teacher was permanently incapable through infirmity of mind or body of serving efficiently as a teacher in reckonable service he shall also pay to the teacher the amount of the allowance not paid to him in respect of the whole of that period or of that part of that period, as shall be appropriate.

(7) For any purpose of these regulations an annual allowance the payment of which has been resumed by virtue of paragraph (3)(a) of this regulation and any further annual allowance payable to that teacher shall be deemed to be paid by virtue of regulation 40(1)(a).

(8) Notwithstanding anything in this regulation, there shall, in relation to any period of reckonable service after 2nd April 1961 which is non-participating employment within the meaning of the National Insurance Act 1965, be payable to a teacher to whom this regulation applies by way of annual allowance an amount not less than that required to constitute the benefits in respect of that period equivalent pension benefits for the purposes of that Act.

Withholding or Reduction of Allowances in Cases of Misconduct

53.—(1) In the case of a teacher to or in respect of whom, apart from this regulation, any allowance or gratuity is payable and who—

- (a) was dismissed or otherwise ceased to be employed in reckonable service in consequence of grave misconduct; or
- (b) was guilty of such misconduct as accelerated his death or retirement the Secretary of State may, subject to paragraph (3) of this regulation, either withhold the allowance or gratuity or pay it at such reduced rate as he may determine.

(2) Where, under the foregoing paragraph, the Secretary of State has withheld or reduced an allowance or gratuity he may pay it or pay it in full, as the case may be, from such date as he thinks fit.

(3) No annual allowance shall be withheld or reduced under this regulation so as to result in a retired teacher receiving, in respect of any period of reckonable service after 2nd April 1961 which is non-participating employment within the meaning of the National Insurance Act 1965, an amount less than that required to constitute in respect of that period equivalent pension benefits for the purposes of that Act.

(4) Any question arising under this regulation as to whether a teacher was dismissed or otherwise ceased to be employed in reckonable service in consequence of grave misconduct or was guilty of such misconduct as accelerated his death or retirement shall be decided by the Secretary of State and his decision thereon shall be final.

Reduction of Annual Allowance by Reason of National Insurance

54. The annual allowance payable under these regulations to a man teacher who has attained the age of sixty-five and to a woman teacher who has attained the age of sixty shall, by reason of the retirement benefit and the graduated retirement benefit payable under the enactments relating to national insurance, be reduced in the cases to which Part IV of Schedule 5 applies in accordance with the provisions of that Part.

Average Salary in Certain Cases

55. For the purposes of this Part—

- (1) where an allowance or a gratuity payable under these regulations is calculated in whole or in part by reference to salary payable in respect of employment which is class A or class B external service the salary to be taken into account in such a calculation shall, unless the Secretary of State otherwise directs, be the teacher's salary as assessed by the authorities responsible for the administration of the pension scheme applicable to the employment, and in accordance with the said pension scheme;
- (2) the average salary of a teacher who has paid under regulation 12 of the regulations of 1957 or under regulation 30 contributions in respect of a period of absence shall, so far as ascertained by reference to any part of that period, be calculated as if during that part he were receiving the salary by reference to which contributions payable by him in respect thereof were required to be calculated by regulation 12 of the regulations of 1957 or, as the case may be, by regulation 30; and
- (3) the average salary of a teacher, so far as ascertained by reference to employment in reckonable service or class A external service during—
 - (a) any period during which regulation 28 or a corresponding provision of superannuation relating to class A external service applied to him; and
 - (b) any period during which, but for the fact that contributions had ceased to be payable by and in respect of him by virtue of regulation 29 or a corresponding provision relating to class A external service, regulation 28 or a corresponding provision relating to class A external service would have continued to apply to him or could have applied to him,

shall be calculated as if during such period he were receiving the higher salary by reference to which contributions payable by and in respect of him for that period were required to be calculated by regulation 28 or a corresponding provision relating to class A external service or, as the case may be, would have been required to be so calculated but for the fact that they had ceased to be payable by virtue of regulation 29 or a corresponding provision relating to class A external service.

Applications for Benefits

56.—(1) Notwithstanding any provision in this Part previously contained an allowance or gratuity shall not be paid by the Secretary of State until an application therefor has been made to him in writing and such evidence in support of the application as he may require has been provided.

(2) Where an application for an allowance or gratuity is made by or on behalf of a teacher on the ground of the permanent incapacity of a teacher

through infirmity of mind or body of serving efficiently as a teacher in reckonable service, the Secretary of State may nominate a duly qualified medical practitioner and require the teacher to be examined by such practitioner.

Early Retirement of Certain Overseas Teachers

57.—(1) This regulation applies to a teacher who—

- (a) immediately before the appointed day was serving in the capacity of a teacher in a country or colony specified in paragraph (2) of this regulation in employment pensionable under the law of that country or colony; and
- (b) after attaining the age of forty-five and before attaining the age of sixty ceases to be employed in such capacity and thereupon becomes entitled to receive a pension under that law.

(2) The following are the countries and colonies referred to in paragraph (1) of this regulation:—

Falkland Islands	Malaysia (excluding Sarawak)
Gambia	Malta
Ghana	Mauritius
Gibraltar	Nigeria
Grenada	St. Helena
Guyana	Sierra Leone
Hong Kong	Singapore
Jamaica	Tanzania
Kenya	Trinidad
Leeward Islands	Uganda
Malawi	Zambia

(3) A teacher to whom this regulation applies may elect that the age at which he ceased to be employed as aforesaid shall, for the purpose of the payment to him of allowances under these regulations, be substituted for the age of sixty in the application to him of regulation 40(1)(a) and if, by virtue of such an election, he becomes entitled to allowances under these regulations before attaining the age of sixty, those allowances shall be at a reduced rate according to the scale set out in the following Table:—

TABLE

Age at date on which allowances become payable	Proportion payable of allowances which would be payable if teacher had attained the age of sixty
45 years	39 per cent.
46 "	41 " "
47 "	44 " "
48 "	47 " "
49 "	50 " "

TABLE—*continued*

Age at date on which allowances become payable	Proportion payable of allowances which would be payable if teacher had attained the age of sixty
50 years	52 per cent.
51 „	55 „ „
52 „	59 „ „
53 „	63 „ „
54 „	67 „ „
55 „	72 „ „
56 „	77 „ „
57 „	82 „ „
58 „	88 „ „
59 „	94 „ „

Early Retirement of Services Civilian Teachers

58.—(1) In the application of these regulations to a teacher with reckonable service who has at any time been in reckonable service as a services civilian teacher under Part IX of the Teachers' Superannuation Regulations 1967 for any reference to the age of sixty in this Part there shall be substituted a reference to such age as is ascertained by deducting from sixty years a period of three months for each completed year of such service not exceeding twenty (other than as a locally entered teacher) in a specified country.

(2) For the purposes of this regulation—

- (a) a "services civilian teacher" means a person employed by the Secretary of State for Defence in full-time civilian service with the Royal Navy, the Army or the Royal Air Force either in the capacity of a teacher or lecturer or in a capacity which to a substantial extent involves the control or supervision of teachers;
- (b) "specified country" means a country or place to which section 25 of the Superannuation Act 1965(a) for the time being applies; and
- (c) "locally entered teacher" means a services civilian teacher who was engaged elsewhere than in the United Kingdom.

PART VI

ALLOCATION OF ANNUAL ALLOWANCE

Interpretation

59.—(1) In this Part, unless the context otherwise requires—

“allowance” means an annual allowance payable or deemed to be payable by virtue of regulation 40(1)(a);

“beneficiary” means the person in whose favour an allocation is, or is proposed to be, made under this Part;

“closing date” means, subject to the provisions of regulation 67—

(a) in relation to a continuing teacher, the day three months after that on which he was supplied with a form of application for allocation under this Part; and

(b) in relation to a retiring teacher, the day before that on which an allowance begins to accrue to him or the day three months after that on which he was supplied with a form of application for allocation under this Part, whichever is the later;

“continuing teacher” means a teacher to whom, if he were to retire from his employment, an allowance would be payable;

“retiring teacher” means a teacher who notifies the Secretary of State of his intention to retire from his employment within four months of the date of such notification and to whom on retirement an allowance will be payable.

(2) In relation to a continuing teacher a reference in this Part to his allowance shall include a reference to his allowance as estimated for the purposes of regulation 62(2).

Allocation

60.—(1) A teacher, being either a retiring teacher or a continuing teacher, may, in return for the benefits provided under this Part, make an allocation of a part of the allowance which is, or will become payable to him.

(2) The part of an allowance allocated under this regulation shall—

(a) be an exact number of pounds;

(b) be not more than one-third of the allowance before any deductions are made therefrom under Part IV of Schedule 5;

(c) not be so great as to result in the amount of the allowance continuing to be payable being, before any such deduction as aforesaid, less than the amount of the pension payable to the beneficiary;

(d) not be so great as to result in the amount of the allowance attributable to any period of reckonable service after 2nd April 1961 which is non-participating employment within the meaning of the National Insurance Act 1965 being less than that required to constitute so much of the allowance as is payable in respect of that period equivalent pension benefits for the purposes of that Act.

(3) A teacher who has made an allocation under this regulation as a continuing teacher and to whom an allowance has not at any previous time been payable may, subject to the provisions of this regulation, make a further allocation in favour of the same beneficiary and in accordance with the same option as his previous allocation.

Benefits

61.—(1) The benefits under this Part shall, at the option of the teacher making an allocation, be either—

- (a) Option A: a pension payable to the beneficiary, who shall at the time of the making of the allocation be either the spouse or a dependant of the teacher, in respect of the period, if any, for which the beneficiary survives the teacher; or
- (b) Option B: an annuity payable to the teacher from the date when his allowance begins to accrue in respect of the period of the joint lives of the teacher and the beneficiary, who shall at the time of the making of the allocation be the teacher's spouse, and a pension payable to the beneficiary in respect of the period, if any, for which the beneficiary survives the teacher at an annual rate twice that of the said annuity.

(2) The annual amount of the benefits payable in return for the part of an allowance allocated under this Part shall be of such amount as is, according to the age and sex of both the teacher making the allocation and the beneficiary, actuarially equivalent to that part of the allowance allocated.

(3) Any question arising under this regulation as to the amount which is actuarially equivalent to the part of an allowance allocated by a teacher shall be decided by the Secretary of State and his decision thereon shall be final.

Application Procedure

62.—(1) This regulation applies to a teacher who notifies the Secretary of State in writing of his desire to consider the making of an allocation under this Part—

- (a) in the case of a retiring teacher, at the time he applies for his allowance unless the Secretary of State otherwise agrees; and
- (b) in the case of a continuing teacher, not earlier than four months before the earliest date on which an allowance would become payable to him if he were to retire from his employment on that date.

(2) After the receipt of such notification as aforesaid the Secretary of State shall furnish the teacher with—

- (a) a form of application for allocation;
- (b) a copy of this Part and of information relating to the actuarial equivalents, in terms of pensions and annuities payable under this Part, of allocations from allowances;
- (c) a statement of the closing date in relation to the teacher making the notification;
- (d) a statement of the amount of the allowance and additional allowance which, in the case of a retiring teacher, it is estimated will be payable at the date specified in the statement or which, in the case of a continuing teacher, it is estimated would be payable to him if he were to retire on a date approximately three months after the date of the statement; and
- (e) the name and address of the medical practitioner nominated by the Secretary of State for the purposes of regulation 63.

(3) A teacher desiring to make an allocation shall furnish to the Secretary of State on the form of application for allocation the particulars required in respect of the beneficiary, who shall sign that form in the appointed space; and the

teacher shall, if he is so required, furnish to the Secretary of State extracts of birth and marriage certificates of the beneficiary and himself and such other evidence and information as the Secretary of State may require.

(4) The Secretary of State may require verification of the particulars given by the teacher with regard to the beneficiary and for this purpose he may require the beneficiary to make a declaration in the presence of, and to be attested by, a witness other than the teacher making the allocation stating the beneficiary's date of birth and (where appropriate) particulars of his marriage, his relationship to the teacher and whether he is wholly or partially dependent on the teacher.

Medical Examination

63.—(1) A teacher proposing to make an allocation shall satisfy the Secretary of State that the teacher is of good health, regard being had to his age, and for that purpose he shall submit himself for examination to a duly qualified medical practitioner nominated by the Secretary of State.

(2) If the date from which a retiring teacher's annual allowance begins to accrue is postponed to a date more than three months after his medical examination under this regulation the Secretary of State may, if he thinks fit, require the teacher to undergo a further medical examination.

(3) If, as a result of a medical examination conducted at the request of the Secretary of State under this regulation, the Secretary of State is not satisfied that a teacher is of good health, the Secretary of State shall notify the teacher accordingly and shall afford him an opportunity for a further medical examination if he so desires by another medical practitioner nominated by the Secretary of State.

Allocation Declaration

64.—(1) When the Secretary of State is satisfied that the requirements of the two immediately foregoing regulations have been complied with he shall so inform the teacher and furnish him with a form for use for the purpose of making an allocation declaration.

(2) An allocation declaration shall be delivered to the Secretary of State not later than the closing date or be posted at a time which would normally ensure its delivery not later than that date and, if not so delivered or posted, shall be void unless the Secretary of State decides otherwise.

(3) Upon receipt of an allocation declaration the Secretary of State shall, if satisfied or prepared to accept that the requirements of this Part have been complied with—

- (a) furnish to a retiring teacher a statement or estimate of the amount of his allowance and of the annuity, if any, which will be payable to him and the pension which will be payable to the beneficiary; and
- (b) furnish to a continuing teacher a statement of the amount by which his allowance will be reduced on account of his making the allocation and of the amount of the annuity, if any, which will be payable to him and of the pension which will be payable to the beneficiary.

(4) Subject to paragraph (7) of this regulation a retiring teacher may cancel or amend an allocation declaration made by him by notice in writing to the Secretary of State at any time before the date when his allowance begins to accrue.

(5) Subject to paragraph (7) of this regulation a continuing teacher may cancel or amend an allocation declaration made by him by notice in writing to the Secretary of State at any time before the earliest date on which he would become entitled to an allowance if he were to retire from his employment on that date.

(6) A retiring teacher who has made an allocation declaration and who is subsequently notified by the Secretary of State of an alteration in the amount or the estimated amount of his allowance less than fourteen days before the closing date, or after the closing date but within six months after the date the allowance began to accrue, may amend his declaration by notice in writing to the Secretary of State within fourteen days of the receipt of the notification:

Provided that no notice of an amendment of an allocation declaration shall be given after the closing date except for the purpose of increasing or decreasing the amount allocated by an amount not exceeding the increase or decrease to the nearest pound in the amount of the allowance previously notified to the teacher.

(7) An allocation declaration which has been delivered to the Secretary of State shall not be cancelled or amended except in accordance with the provisions of this regulation.

(8) An allocation declaration shall remain valid, unless cancelled in accordance with the provisions of this regulation, notwithstanding that, as a result of a subsequent alteration in the amount or estimated amount of an allowance, the amount of the allowance allocated no longer complies with sub-paragraphs (b) and (c) of regulation 60(2).

Avoidance of Allocation Declaration

65.—(1) An allocation declaration made by a retiring teacher shall become void if either he or the beneficiary dies before the date when his allowance begins to accrue or before midnight on the day on which the declaration is delivered to the Secretary of State, whichever is the later.

(2) An allocation declaration made by a continuing teacher shall become void if either he or the beneficiary dies before the earliest day on which he would have become entitled to an allowance if he had retired from employment on that day or before midnight on the day on which it is delivered to the Secretary of State, whichever is the later.

Payments by Teacher

66.—(1) Any fees or other expenses incurred by any teacher in connection with a medical examination under this Part or in satisfying the Secretary of State as to any claim to benefits or other question arising thereunder shall be paid by that teacher.

(2) If, as the result of an allocation declaration being lodged with the Secretary of State on or after the date a teacher's allowance begins to accrue, any overpayment is made to the teacher the amount of such overpayment shall be deducted from any subsequent payment or payments to or in respect of the teacher.

Teachers Abroad

67. Where a teacher is living outside the mainland of Scotland and the Secretary of State is satisfied that the teacher will not on that account have a

reasonable opportunity of carrying through in due time all the steps necessary to enable him to make an allocation under this Part, the Secretary of State may appoint a special closing date for that teacher.

Death of Teacher

68. If a continuing teacher who has made under this Part an allocation of a part of his allowance while employed in reckonable service ceases to be so employed by reason of his death the allocation or deemed allocation shall take effect as if the allowance had become payable as from the day immediately before his death.

Allocations made before the Appointed Day

69. An exchange of part of a pension which was made before the appointed day under regulation 44 of the regulations of 1957 and which by virtue of the said regulation and of the Teachers (Superannuation) (Scotland) Rules 1965(a) has become neither operative nor void before that day shall be deemed to be an allocation of an allowance made under this Part and the provisions of this Part shall, as nearly as may be, apply thereto accordingly.

PART VII

EDUCATIONAL ORGANISERS

Organisers

70. For the purposes of this Part an organiser shall be—

- (a) a person who is employed in service which to a substantial extent involves the performance of duties in connection with the provision of education or of services ancillary to education, being either—
 - (i) a person employed by an education authority who, before becoming so employed, was employed for not less than three years in reckonable service or as the case may be class A external service and who, within three months of becoming so employed, with the agreement of the Secretary of State, elects by notice in writing to the Secretary of State that this Part shall apply to him; or
 - (ii) a person employed by a person or body other than an education authority in respect of whose expenditure grants are made out of moneys provided by Parliament and who, within three months of becoming so employed, with the agreement of the Secretary of State and the person's employer, elects by notice in writing to the Secretary of State that this Part shall apply to him; and
- (b) a person who on or after the appointed day continues to be employed in employment other than as a teacher which immediately before that day was first class service under regulation 5(2)(k) of the regulations of 1957.

Application of Acts and Regulations

71.—(1) The provisions of sections 3 to 5 of, and Schedule 1 to, the Act of 1968 and of Parts I to VI and Part VIII shall, so far as appropriate, apply to organisers as they apply to teachers employed in reckonable service and accordingly employment as an organiser shall be treated as if it were reckonable service for the purposes of those provisions.

(a) S.I. 1965/1167 (1965 II, p. 3290).

(2) For the purposes of the foregoing paragraph employment of an organiser before the appointed day in first class service or in service treated or reckoned as such by virtue of any enactment or statutory instrument shall be employment as an organiser.

PART VIII

MISCELLANEOUS AND SUPPLEMENTARY

Records and Information

72.—(1) Employers of persons to whom by reason of their employment these regulations apply shall record for each such person for each financial year—

- (a) the rate of salary;
- (b) the amount paid, distinguishing payments which are subject to contributions from other payments;
- (c) the value of emoluments in kind which are subject to contributions;
- (d) the contributions collected;
- (e) the period (or periods) of full-time service and part-time service;
- (f) the period and date of absence on sick leave and special leave, with reasons for the latter leave, and the proportion of salary or pay during such absence.

(2) Employers of persons to whom by reason of their employment these regulations apply shall make to the Secretary of State such reports and returns and give him such information relating to such persons as he may require for the purposes of his functions under these regulations.

(3) Every person to whom by reason of his employment these regulations apply or, if he is dead, his personal representatives, and every person by whom any benefit or payment is claimed under these regulations, shall give such information and produce such documents to the Secretary of State as he may require for the purposes of his functions under these regulations.

Payment of Sums Due

73.—(1) Every allowance, pension, annuity and other sum payable under these regulations which does not consist of a single payment—

- (a) shall normally be payable monthly with proportionate payment on death or other terminating event; but
- (b) may, on the application of the person entitled thereto, be paid by quarterly instalments; or
- (c) may be paid in such instalments and at such intervals as the Secretary of State may think fit.

(2) The Secretary of State shall pay any sum which is due to a teacher or to the personal representative of a deceased teacher after he is satisfied that the teacher or the personal representative, as the case may be, is entitled to receive payment.

(3) Where any allowance or short service gratuity becomes payable to a teacher by reason of infirmity of mind or body the Secretary of State shall so inform the employer by whom the teacher was last employed in reckonable service.

(4) Where any person, other than a person to whom section 138 of the Act of 1959 applies, to whom any sum under these regulations is payable is certified by a duly qualified medical practitioner to be unable by reason of physical disability to give a receipt, the Secretary of State may authorise the payment of the said sum to such other person as may be nominated by or on behalf of that person.

Payments in respect of Deceased Persons

74. On the death of a person to whom or to whose estate any sum not exceeding £500 is due under these regulations the Secretary of State may, without confirmation or other proof of title, pay the said sum to the persons appearing to him to be beneficially entitled to the estate of the deceased, or, as he thinks fit, to one or more of those persons or distribute it among all or any of those persons in such proportion as he may determine.

Benefits not Assignable

75.—(1) Subject to the following provisions of this regulation, every assignment of or charge on, and every agreement to assign or charge, any allowance, gratuity or pension, payable under these regulations, shall be void.

(2) On the bankruptcy of a person entitled to any such allowance, gratuity or pension, no part thereof shall pass to any trustee or other person acting on behalf of his creditors.

(3) Nothing in the preceding provisions of this regulation shall affect the powers of the court under section 148 of the Bankruptcy (Scotland) Act 1913(a) (under which the court may order the payment of the whole or part of certain sums to the trustee in bankruptcy) or under any similar provision in any enactment extending to any part of the British Isles other than Scotland.

Extension of Time

76. The Secretary of State may extend the time within which anything is required or authorised to be done under these regulations other than Part VI, if he considers that there are reasonable grounds for so doing.

Reference of Questions to Secretary of State

77. Any question which arises as to the application of any part of these regulations to any person, or as to the amount of any annual allowance, additional allowance, short service gratuity or other payment, or as to the amount of contributions payable, or as to the payment or repayment of contributions, shall be decided by the Secretary of State, whose decision shall be final.

Amendment of Enactments

78.—(1) In section 15 of the Act of 1937; sections 1 and 2 of the Superannuation (Miscellaneous Provisions) Act 1948; and section 34(1) of the Superannuation Act 1965 references to service in respect of which contributions were paid under the Teachers Acts as defined in section 15 of the Act of 1937, to service as defined in the Scottish Teachers Superannuation Scheme, or to first class service as the case may be shall be extended to include references to reckonable service.

(2) In section 15 of the Act of 1937 the reference to the amount which is receivable by virtue of the Teachers Acts (as therein defined) or which would have been so receivable but for any disregard of service under regulation 41(5) of the regulations of 1957 shall be extended to include a reference to sums payable under these regulations or which would be so payable but for any deduction made under regulation 51.

National Insurance

79.—(1) The provisions of Part V of Schedule 5 shall have effect in relation to the treatment of employment in reckonable service as non-participating employment within the meaning of the National Insurance Act 1965.

(2) The regulations specified in Part VI of Schedule 5 are hereby revoked to the extent specified in column (3) of that Part of that Schedule.

Saving

80. Nothing in these regulations shall cause any annual allowance, additional allowance, gratuity or other benefit, or any increase thereof, to be payable from a date earlier than the appointed day.

William Ross,
One of Her Majesty's
Principal Secretaries of State.

St. Andrew's House,
Edinburgh, 1.
20th January 1969.

Consent of the Minister for the Civil Service given under his Official Seal on
22nd January 1969.

(L.S.)

J. E. Herbercq,
Authorised by the Minister
for the Civil Service.

Regulation 7

SCHEDULE 1

RECKONABLE SERVICE

PART I

SERVICE ON AND AFTER THE APPOINTED DAY

1. Certificated or registered teacher in a public or grant-aided school, or in an institution or establishment of a kind other than is in this Part of this Schedule hereafter mentioned being an institution or establishment which is maintained or grant-aided out of moneys provided by Parliament or by a local authority.

2. Teacher in a school which is an accepted school under Part II of this Schedule whose employment therein is reckonable service by virtue of that Part.

3. Teacher in an approved school or in a special school being an occupational centre.

4. Teacher in a further education centre.

5. Teacher in a central institution.

6. Teacher in a college of education.

7. Teacher in a university or part of a university, which before becoming a university or part of a university, was a central institution, being either—

(a) a teacher whose employment therein immediately before the appointed day was reckonable service; or

(b) a teacher who, having been previously employed in reckonable service, on becoming employed therein on or after the appointed day elects that his employment therein shall be reckonable service,

unless by notice in writing to the Secretary of State he elects that his employment in the university shall cease to be reckonable service from such date as the Secretary of State and the university shall agree.

8. Teacher of a kind other than is in this Part of this Schedule before specified if either—

(a) he is employed by an education authority otherwise than in a public school; or

(b) being employed by a person or body in respect of whose expenditure for the purpose of which he is employed grants are made either by the Secretary of State or by an education authority, within three months of the commencement of his employment, with the agreement of his employer, he elects by notice in writing to the Secretary of State that his service shall be reckonable service and the Secretary of State so agrees; or

(c) his employment as a teacher is approved by the Secretary of State for the purposes of this Schedule and, within three months of the commencement of his employment, with the agreement of his employer, he elects by notice in writing to the Secretary of State that his service shall be reckonable service and the Secretary of State so agrees.

PART II

ACCEPTED SCHOOLS

9. An independent school shall be an accepted school if—

(a) immediately before the appointed day it was a school which was accepted for the purposes of regulations 5 and 14 of the regulations of 1957, or the corresponding provisions of the Scheme of 1952, the Scheme of 1926 or the Scheme of 1919; or

(b) it is an independent school which is registered, other than provisionally, in the Register of Independent Schools in accordance with Part V of the Act of 1962 and is accepted under the provisions of this Part of this Schedule on or after the appointed day.

10. An independent school may be accepted by the Secretary of State upon the application of the governing body or proprietor thereof.

11. The date on which an independent school becomes an accepted school under the immediately preceding paragraph shall, unless an alternative date is agreed by the Secretary of State and the governing body or proprietor thereof, be the 1st September preceding acceptance of the application.

12.—(1) An accepted school shall, if the Secretary of State so determines, cease to be such a school—

- (a) on the application of the governing body or proprietor thereof;
- (b) on its ceasing to be on the Register of Independent Schools in Scotland;
- (c) on failure to pay to the Secretary of State any contributions payable under the Act of 1968 or these regulations in respect of the teachers employed therein; or
- (d) on failure within three months of having been requested in writing by the Secretary of State so to do to give any information or produce any document required by the Secretary of State under these regulations.

(2) The date on which an accepted school ceases to be such a school under this paragraph shall be the date on which the Secretary of State's determination takes effect.

13. Subject as hereafter in this Schedule provided, service on and after the appointed day as a teacher in an accepted school shall be reckonable service.

14. The service on or after the appointed day of a person as a teacher in an accepted school shall not be reckonable service if—

- (a) it is a school conducted for private profit and the teacher is a proprietor thereof or, by reason of being a director or shareholder of the company by which it is so conducted, is substantially in the position of a proprietor;
- (b) paragraph 9(a) of this Schedule applies to the school and the teacher's employment therein immediately before the appointed day was not first class service; or
- (c) being employed in the school immediately before the date on which the Secretary of State notifies the governing body or proprietor thereof that he has accepted it, the teacher so elects within three months of that date by notice in writing to the Secretary of State.

15. A person, not being a person to whom sub-paragraph (a) of the immediately preceding paragraph applies, employed in service as a teacher in an accepted school whose service therein is not reckonable service may elect by notice in writing to the Secretary of State that his service therein shall be reckonable service and, on his so electing, it shall be such service from a date determined by the Secretary of State.

Regulation 8

SCHEDULE 2

EXTERNAL SERVICE

PART I

CLASS A EXTERNAL SERVICE

1. Reckonable service within the meaning of the Teachers' Superannuation Regulations 1967 as amended, service which is reckonable for the purposes of Parts VII, IX or X of those regulations, and part-time teaching service within the meaning of the Teachers' (Part-time) Superannuation Regulations 1967.

2. Recognised or contributory service within the meaning of the Teachers (Superannuation) Acts (Northern Ireland) 1950 to 1967(a), not being service undertaken by a teacher excluded from the provisions of the Teachers' Superannuation (Reciprocal Arrangements) Scheme 1929 (Northern Ireland)(b).

(a) 1950 c. 33; 1951 c. 10; 1956 c. 22; 1963 c. 7; 1967 c. 3 (all N.I.).
 (b) S.R. & O. (N.I.) 1929/54 (1929 p. 72).

3. Service in respect of which benefits may be granted under an Act of Tynwald of the Isle of Man relating to the superannuation of teachers.

4. Service in respect of which benefits may be granted under an Act of the States of Jersey relating to the superannuation of teachers.

5. Service in respect of which benefits may be granted under any enactment for the time being in force in the Islands of Guernsey and Alderney relating to the superannuation of teachers.

PART II

CLASS B EXTERNAL SERVICE

6. Employment in the British Isles in respect of which contributions are payable under the Federated Superannuation System for Universities, being employment in a university or university college or as a full-time teacher.

7. Employment in the Royal College of Art as a full-time teacher in respect of which contributions are payable under the Royal College of Art Staff Pension Scheme.

8. Pensionable employment as an educational officer or in some other educational capacity in the service of the British Broadcasting Corporation.

9. Employment as an inspector appointed under section 77(2) of the Education Act 1944(a), having been preceded by employment for not less than three years in service as a teacher in a capacity approved by the Secretary of State for Education and Science.

10. Employment in Scotland, England or Wales as a civil servant in a post in which teaching experience is of value or was of value at the date of appointment thereto, having been preceded by employment for not less than three years in service as a teacher in a capacity approved by the Secretary of State.

PART III

CLASS C EXTERNAL SERVICE

11. Service as a member of the House of Commons which is reckonable service within the meaning of the Ministerial Salaries and Members' Pensions Act 1965(b).

12. Employment in Scotland, England or Wales as a civil servant which is not class B external service by virtue of paragraph 10 of this Schedule.

13. Pensionable employment in Northern Ireland, the Isle of Man or the Channel Islands as a civil servant.

14. Employment which is contributory service for the purposes of the Overseas Service Pensions (Scheme and Fund) Regulations 1966(c).

15. Employment in any country specified in section 1(3) of the British Nationality Act 1948 or any other country forming part of Her Majesty's dominions outside the British Isles and which is or was pensionable under any law for the time being in force in that country or which is employment by the Government of that country or by a public authority therein in respect of which contributions are or were payable to a provident fund, being employment—

(a) as a full-time teacher;

(b) involving to a substantial extent the control or supervision of teachers; or

(c) as a civil servant.

16. Employment in a university or university college in any country specified in section 1(3) of the British Nationality Act 1948 or any other country forming part of Her Majesty's dominions outside the British Isles which is or was pensionable.

17. Employment in the Republic of South Africa or in the mandated territory of South West Africa being of a kind specified in either paragraph 15 or paragraph 16 of this Schedule, and being employment of a person who at any time during the three months immediately preceding 31st May 1962 was serving in that Republic or in that

(a) 1944 c. 31.

(b) 1965 c. 11.

(c) S.I. 1966/1629 (1966 III, p. 5076).

territory in service which was second class service for the purpose of regulation 6 of the regulations of 1957.

18. Employment as a full-time teacher of a person holding a commission in the naval, military or air forces of the Crown or in any of the women's services mentioned in Schedule 4 to the Superannuation Act 1965, being employment in respect of which retired pay is being earned.

19. Employment in respect of which contributions are payable to the Social Workers' Pension Fund.

20. Employment in respect of which contributions are payable under the Federated Superannuation System for Universities, other than employment to which paragraph 6 of this Schedule applies.

21. Employment in the service of the British Council in respect of which contributions are payable under the British Council Overseas Service Pensions Scheme.

22. Employment as an officer of an employing authority within the meaning of the National Health Service (Superannuation) (Scotland) Regulations 1961 and 1966(a) or of the National Health Service (Superannuation) Regulations 1961 and 1966(b).

23. Employment in respect of which contributions are payable under the Federated Superannuation Scheme for Nurses and Hospital Officers, being employment—

(a) to which either the National Health Service (Superannuation) (Scotland) Regulations 1961 and 1966 or the National Health Service (Superannuation) Regulations 1961 and 1966 apply;

(b) by an employing authority or a local Act authority within the meaning of the Act of 1937 or the Local Government Superannuation Act 1937(c);

(c) to which are applicable any regulations or scheme made under section 2 or section 5A of the Local Government (Superannuation) Act (Northern Ireland) 1950(d), as amended by the Local Government (Superannuation) (Amendment) Act (Northern Ireland) 1951(e), or under section 61 of the Health Services Act (Northern Ireland) 1948(f);

(d) as a civil servant in the British Isles.

24. Employment after reckonable service in employment to which interchange rules made by the Secretary of State for the time being apply.

25. Pensionable employment by a body representing teachers.

26. Service which is reckonable for the purposes of Part VIII of the Teachers' Superannuation Regulations 1967.

27. Pensionable service as a regular minister of any religious denomination or as a clerk in holy orders.

Regulation 9

SCHEDULE 3

QUALIFYING SERVICE

1. Service in a school or other educational establishment in Scotland being either full-time service or part-time service.

2. Service in a school or other educational establishment in any country specified in section 1(3) of the British Nationality Act 1948 or any other country forming part of Her Majesty's dominions outside the British Isles which is publicly controlled, regularly inspected by a public authority or is certified by such an authority to be efficiently conducted.

3. Service in a school or other educational establishment outside the British Isles which is, in the opinion of the Secretary of State, a school or establishment in which at the time of the service it was expedient to facilitate the employment of teachers from Scotland.

4. Employment in an unestablished capacity as a civil servant in the British Isles.

(a) S.I. 1961/1398, 1966/1522 (1961 II, p. 2697, 1966 III, p. 4268).

(b) S.I. 1961/1441, 1966/1523 (1961 II, p. 2824, 1966 III, p. 4309).

(c) 1937 c. 68.

(d) 1950 c. 10. (N.I.).

(e) 1951 c. 9. (N.I.).

(f) 1948 c. 3. (N.I.).

5. Service in the Royal Navy, the Army or the Royal Air Force.
6. Employment by the government of any country specified in section 1(3) of the British Nationality Act 1948 or of any other country forming part of Her Majesty's dominions outside the British Isles.
7. Employment by a local authority.
8. Employment by a person or body in receipt of grants from a department of the Government of the United Kingdom.
9. Service in industry or commerce.
10. Employment by a body representing teachers which is not class C external service by virtue of paragraph 25 of Schedule 2.

Regulation 31

SCHEDULE 4
ADDITIONAL CONTRIBUTIONS IN RESPECT
OF PREVIOUS EMPLOYMENT

Age (1)	Method I Periodical Payments		Method II Single Payment			
	Per-centage of salary (2)	Annual Reduction in respect of each £1 of reduction of annual allowance by reason of national insurance (3)		Per-centage of salary (4)	Reduction in respect of each £1 of reduc- tion of annual allow- ance by reason of national insurance (5)	
		Men and Women	Men		Women	Men and Women
21 and under 25	.30	£ s. d.	£ s. d.	8.80	£ s. d.	£ s. d.
25 " " 26	.31	- 2 5	- 3 8	8.63	2 6 -	2 13 -
26 " " 27	.32	- 2 7	- 3 11	8.62	2 8 -	2 16 -
27 " " 28	.33	- 2 9	- 4 3	8.61	2 10 -	3 1 -
28 " " 29	.35	- 2 10	- 4 6	8.62	2 13 -	3 6 -
29 " " 30	.36	- 3 -	- 4 10	8.64	2 15 -	3 11 -
		- 3 2	- 5 2		2 17 -	3 17 -
30 " " 31	.38	- 3 5	- 5 6	8.66	3 - -	4 3 -
31 " " 32	.39	- 3 7	- 5 11	8.71	3 2 -	4 9 -
32 " " 33	.41	- 3 10	- 6 4	8.76	3 4 -	4 16 -
33 " " 34	.43	- 4 -	- 6 9	8.83	3 7 -	5 2 -
34 " " 35	.45	- 4 3	- 7 2	8.91	3 10 -	5 8 -
35 " " 36	.47	- 4 7	- 7 8	9.01	3 12 -	5 15 -
36 " " 37	.50	- 4 10	- 8 3	9.11	3 15 -	6 1 -
37 " " 38	.53	- 5 2	- 8 10	9.23	3 18 -	6 7 -
38 " " 39	.56	- 5 6	- 9 5	9.36	4 1 -	6 14 -
39 " " 40	.59	- 5 11	- 10 2	9.50	4 4 -	7 - -
40 " " 41	.63	- 6 5	- 10 11	9.66	4 7 -	7 6 -
41 " " 42	.67	- 6 11	- 11 9	9.83	4 11 -	7 13 -
42 " " 43	.72	- 7 5	- 12 9	10.03	4 14 -	7 19 -
43 " " 44	.78	- 8 -	- 13 9	10.24	4 18 -	8 5 -
44 " " 45	.84	- 8 9	- 15 -	10.47	5 1 -	8 12 -
45 " " 46	.91	- 9 7	- 16 5	10.70	5 5 -	8 18 -
46 " " 47	.99	- 10 6	- 18 -	10.96	5 9 -	9 5 -
47 " " 48	1.09	- 11 7	- 19 10	11.22	5 13 -	9 12 -
48 " " 49	1.20	- 12 10	1 2 -	11.50	5 18 -	9 19 -
49 " " 50	1.33	- 14 5	1 4 7	11.79	6 2 -	10 7 -
50 " " 51	1.49	- 16 3	1 7 10	12.10	6 7 -	10 14 -
51 " " 52	1.69	- 18 7	1 11 9	12.41	6 12 -	11 2 -
52 " " 53	1.95	1 1 6	1 16 8	12.73	6 17 -	11 11 -
53 " " 54	2.28	1 5 4	2 3 2	13.06	7 2 -	12 - -
54 " " 55	2.73	1 10 7	2 11 11	13.40	7 8 -	12 9 -

Regulations 24, 54 and 79

SCHEDULE 5

PROVISIONS IN CONNECTION WITH NATIONAL INSURANCE

PART I

INTERPRETATION

1. In this Schedule, unless the context otherwise requires—

“the Act” means the National Insurance Act 1965;

“existing teacher” has the meaning assigned to it by Part II of this Schedule;

“Scottish Health Regulations” means the National Health Service (Superannuation) (Scotland) Regulations 1961 and 1966;

“English Health Regulations” means the National Health Service (Superannuation) Regulations 1961 and 1966;

“national insurance modifications” means the modifications made to the provisions of the Scheme of 1919, the Scheme of 1926, the Scheme of 1952, the regulations of 1957 and these regulations whereby the superannuation benefits provided thereunder are modified in relation to insured persons for the purposes of the Act;

“non-participating employment” has the meaning assigned to it by section 56(1) of the Act;

“retired teacher” means a teacher who has ceased to be employed in reckonable service and who, if a man, has attained the age of sixty-five or, if a woman, has attained the age of sixty.

PART II

CLASSIFICATION OF TEACHERS

2.—(1) Teachers shall be classified into three categories, and teachers shall belong to one or other of the following categories as the case may be—

(a) teachers of the first category shall, subject to the provisions of this Part of this Schedule, be new entrant teachers, that is to say those teachers who have entered or enter upon reckonable service for the first time on or after 1st July 1948;

(b) teachers of the second category shall, subject to the provisions of this Part of this Schedule, be existing teachers who have given or give notice in writing to the Secretary of State that they elect that national insurance modifications shall apply to them; and

(c) teachers of the third category shall, subject to the provisions of this Part of this Schedule, be existing teachers who do not give such notice.

(2) For purposes of this Schedule the expression “existing teacher” means—

(a) a teacher who was employed in reckonable service at any time before 1st July 1948, including any period of reckonable service, claims in respect of which have been restored to the teacher on repayment by him of contributions repaid to him or would have been so restored had such repayment been made, but excluding any period of previous employment which is recorded as reckonable service under regulation 15 or the corresponding provision of the regulations of 1957; or

(b) a person who before 1st March 1948 had completed a course of training for teachers approved for the purpose of this Schedule by the Secretary of State (hereinafter called “an approved course”), or was engaged on an approved course, or had been accepted or provisionally accepted for an approved course, or had applied to be accepted for and had as a result of that application subsequently become engaged on an approved course and had entered reckonable service within six months of completing the said approved course.

(3) An existing teacher in reckonable service on 1st July 1948 shall remain of the third category unless he has given written notice to the Secretary of State on or before 30th September 1948 or, if he was not in reckonable service on 1st July 1948, within three months after the date on which he first entered or enters or re-entered or re-enters reckonable service after 1st July 1948. Notice given under this sub-paragraph shall be irrevocable.

(4) Where a person became or becomes employed in reckonable service within twelve months of ceasing to serve in the capacity of a civil servant and was or is entitled to have his employment as a civil servant treated as external service, he shall be—

- (a) a teacher of the first category if he was subject to the modified scheme of superannuation as a civil servant; or
- (b) a teacher of the second category if, being a person who was not subject to the modified scheme of superannuation as a civil servant, he gives written notice to the Secretary of State (which shall be irrevocable) within three months after the date on which he becomes employed in reckonable service; or
- (c) a teacher of the third category if, being a person of the description mentioned in the last foregoing sub-paragraph, he does not give such notice.

(5) Where a teacher entered or re-entered reckonable service after 1st July 1948, being a teacher—

- (a) to whom Part I of Schedule 2 applies in respect of external service in the British Isles; and
- (b) whose position has been determined in relation to national insurance modifications made upon the schemes for the provision of pensions for teachers elsewhere in the British Isles

he shall on entering reckonable service belong to the category which in the opinion of the Secretary of State corresponds to his position in relation to the said modifications. Where his position has not been so determined, the provisions of sub-paragraph (3) of this paragraph shall apply to him as they apply to a teacher who was not in reckonable service on 1st July 1948.

(6) Where a person to whom the provisions of Part II of the Scottish Health Regulations or the English Health Regulations, as the case may be, apply entered or re-enters reckonable service and thereupon became or becomes subject to the provisions of regulation 75(1) of the said Scottish Regulations or regulation 77(1) of the said English Regulations, as the case may be, he shall, if before 5th July 1948 he became subject to the modifications provided for in regulation 51 of the said Scottish Regulations or regulation 52 of the said English Regulations, as the case may be, be a teacher of the second category, and if he became so subject on or after the said date, of the first category.

(7) National insurance modifications shall apply to a teacher of the second category as from 1st July 1948 where notice has been given before 5th July 1948 or if the date of entry or re-entry into reckonable service was later than that date.

(8) Where national insurance modifications apply to a woman teacher, they shall continue to apply to that teacher notwithstanding that she marries and elects thereafter to qualify for retirement pension under the Act by virtue of her husband's insurance.

PART III

REDUCTION OF SUPERANNUATION CONTRIBUTIONS

3.—(1) This paragraph applies to a teacher employed in reckonable service who is a teacher of the first or second category or who is otherwise subject to national insurance modifications by virtue either of interchange rules or of the determination of his position while in external service.

(2) In relation to a teacher to whom this paragraph applies subsections (3) and (4) of section 3 of the Act of 1968 shall have effect subject to the modification that the

contributions payable thereunder both by the teacher and by his employer shall be reduced, in the case of a woman, by £2: 19: - a year and, in the case of a man, by £2: 8: - a year.

4. Subsections (3) and (4) of section 3 of the Act of 1968 shall have effect subject to the modification that the contributions payable thereunder both by a teacher employed in reckonable service and by his employer in respect of any period of such service which is not non-participating employment shall be reduced by amounts calculated in accordance with the annual rates specified in the following Table:—

TABLE

Annual Rate of Salary	Annual Rate of Reduction of Contributions
	£ s. d.
Not exceeding £468	Nil
Over £468 but not exceeding £520	- 8 -
Over £520 but not exceeding £572	1 5 -
Over £572 but not exceeding £624	2 2 -
Over £624 but not exceeding £676	2 19 -
Over £676 but not exceeding £728	3 16 -
Over £728 but not exceeding £780	4 13 -
Over £780 but not exceeding £832	5 10 -
Over £832 but not exceeding £884	6 7 -
Over £884 but not exceeding £936	7 4 -
Over £936	7 13 -

PART IV

REDUCTION OF ALLOWANCES

5.—(1) This paragraph applies to a retired teacher who is—

(a) a teacher of the first category; or

(b) a teacher in whose case by virtue of interchange rules or the determination of his position in external service national insurance modifications apply as they apply in the case of a new entrant within the meaning of paragraph 2(1)(a) of this Schedule.

(2) An annual allowance payable under these regulations to a retired teacher to whom this paragraph applies shall be reduced by £1: 14: - for each completed year, and by a proportionate amount in respect of part of a year, of reckonable service after 1st July 1948 or by £67: 15: -, whichever shall be the less.

(3) For the purposes of this paragraph any additional period of reckonable service to which regulation 41(3) applies shall be deemed to be service after 1st July 1948.

(4) In the case of a retired teacher who is a teacher of the first category the date of modification shall be, for the purposes of this paragraph, the date which was in relation to him the date of modification.

6.—(1) This paragraph applies to a retired teacher who is—

(a) a teacher of the second category; or

(b) a teacher in whose case by virtue of interchange rules or the determination of his position in external service national insurance modifications apply as they apply in the case of an existing teacher within the meaning of paragraph 2(1)(b) of this Schedule.

(2) An annual allowance payable under these regulations to a retired teacher to whom this paragraph applies shall be reduced for each completed year, and proportionately for part of a year, of reckonable service after the date of modification by the sum specified in either column (2) or column (3) of the following Table, whichever shall be appropriate, opposite to his age at the date of modification specified in column (1) thereof:

TABLE

Age at date of modification (1)	Yearly reduction of annual allowance for each completed year of reckonable service after date of modification	
	Men (2)	Women (3)
20 or under	£ s. d. 1 14 -	£ s. d. 1 14 -
21 " "	1 13 -	1 12 -
22 " "	1 12 -	1 10 6
23 " "	1 11 -	1 9 -
24 " "	1 10 -	1 7 6
25 " "	1 9 6	1 6 -
26 " "	1 9 -	1 4 6
27 " "	1 8 6	1 3 6
28 " "	1 8 -	1 2 6
29 " "	1 7 -	1 1 6
30 " "	1 6 6	1 - 6
31 " "	1 6 -	- 19 6
32 " "	1 5 6	- 19 -
33 " "	1 5 -	- 18 6
34 " "	1 4 6	- 18 -
35 " "	1 4 -	- 17 6
36 " "	1 3 6	- 17 -
37 " "	1 3 -	- 16 6
38 " "	1 2 6	- 16 -
39 " "	1 2 -	- 15 6
40 " "	1 1 6	- 15 -
41 " "	1 1 6	- 14 6
42 " "	1 1 -	- 14 6
43 " "	1 - 6	- 14 -
44 " "	1 - -	- 14 -
45 " "	- 19 6	- 13 6
46 " "	- 19 -	- 13 -
47 " "	- 19 -	- 13 -
48 " "	- 18 6	- 12 6
49 " "	- 18 6	- 12 6
50 and over	- 18 6	- 12 -

(3) For the purposes of this paragraph any additional period of reckonable service to which regulation 41(3) applies shall be deemed to be service after the date of modification.

(4) In the case of a retired teacher who is a teacher of the second category the date of modification shall be, for the purposes of this paragraph, 1st July 1948 where notice has been given before the said date and the date of entry or re-entry into reckonable service in any other case.

7. For the purposes of the two immediately preceding paragraphs of this Schedule the reckonable service of a retired teacher shall be the amount of service not exceeding forty years which may be taken into account for the purpose of calculating the amount of the annual allowance payable to him and any service which is not so taken into account shall be excluded therefrom.

8. If, in calculating the amount of an annual allowance payable to a retired teacher under these regulations, there is taken into account any period of employment after 2nd April 1961 which is not non-participating employment the allowance shall, except as provided in paragraphs 10 and 11 of this Schedule, be reduced for each year of such period and proportionately for part of a year, by the appropriate amounts specified in the following Table:—

TABLE

Annual rate of salary during period	Reduction in allowance for each whole year of period			
	From 3rd April 1961 to 5th January 1964		After 5th January 1964	
	Men	Women	Men	Women
Not exceeding £468	£ nil	£ nil	£ nil	£ nil
Over £468 but not exceeding £520	.19	.16	.19	.16
Over £520 but not exceeding £572	.58	.48	.58	.48
Over £572 but not exceeding £624	.96	.80	.96	.80
Over £624 but not exceeding £676	1.35	1.12	1.35	1.12
Over £676 but not exceeding £728	1.73	1.44	1.73	1.44
Over £728 but not exceeding £780	2.12	1.76	2.12	1.76
Over £780 but not exceeding £832	2.31	1.92	2.51	2.09
Over £832 but not exceeding £884	2.31	1.92	2.90	2.42
Over £884 but not exceeding £936	2.31	1.92	3.29	2.74
Over £936	2.31	1.92	3.48	2.9

9. If, in calculating the amount of an annual allowance payable to a retired teacher under these regulations, there is taken into account any period of employment after 2nd April 1961 in respect of which a payment in lieu of contributions has been made under the Act the allowance shall, except as provided in paragraphs 10 and 11 of this Schedule, be reduced—

- (a) by £2.31 in the case of a man and by £1.92 in the case of a woman for each year, and proportionately for part of a year, of such period from 3rd April 1961 to 5th January 1964; and
- (b) by £3.48 in the case of a man and by £2.9 in the case of a woman for each year, and proportionately for part of a year, of such period after 5th January 1964.

10. Where—

- (a) a period of employment of a retired teacher which was not non-participating employment or in respect of which a payment in lieu of contributions has been made is reckoned as reckonable service by virtue of interchange rules; and
- (b) the Secretary of State is informed of the amount by which the pension of a retired teacher under the pension scheme applicable to him before interchange rules applied to him would have been reduced in respect of that period by reason of graduated retirement benefit payable under the Act or of the method of calculating such reduction

the annual allowance payable under these regulations in respect of that period shall be reduced by that amount or by an amount calculated in accordance with that method, as the case may be, and no reduction shall be made under paragraph 8 or 9 of this Schedule in respect of that period.

11. No reduction in the amount of an annual allowance shall be made under paragraph 8 or 9 of this Schedule in respect of any period which is reckonable service by virtue of regulation 14 (Intervals of Service) or regulation 15 (Previous Employment) or by virtue of regulations made under section 1 of the Superannuation (Miscellaneous Provisions) Act 1948 (which section relates to employment in national service).

12. An annual allowance payable to a teacher shall, so far as attributable to any teaching service which is non-participating employment within the meaning of the Act (exclusive of any period of such employment in respect of which a payment in lieu has been made under that Act), be not less than that required to constitute the benefits in respect of that service equivalent pension benefits for the purposes of that Act.

13. A teacher who—

- (a) if a man, on the sixty-fifth anniversary of his birth, or, if a woman, on the sixtieth anniversary of her birth, is employed in reckonable service, or service of a kind to which Part VII applies; and
- (b) is not otherwise qualified for the payment of superannuation allowances under regulation 40 or for the resumption of an annual allowance under regulation 52

shall be paid, in respect of any such service as aforesaid after 2nd April 1961 which is non-participating employment within the meaning of the Act (exclusive of any period of such employment in respect of which a payment in lieu of contributions has been made under that Act) an annual pension not less than that required to constitute the benefits in respect of that service equivalent pension benefits for the purposes of that Act.

PART V

MISCELLANEOUS

14. The Secretary of State hereby directs that an election with a view to the issue, variation, cancellation or surrender of a certificate that employment in reckonable service is to be treated for the purposes of the Act, either generally or in relation to any description of persons specified in the certificate, as a non-participating employment within the meaning of the Act, shall be made or revoked by him instead of by the employer.

15. Employment in reckonable service shall be treated as employment under a single employer different from the employer in any other employment for the purposes of—

- (a) section 59(4) of the Act; and
- (b) regulation 4 of the National Insurance (Non-Participation—Assurance of Equivalent Pension Benefits) Regulations 1960.

16. Things that are required or authorised to be done by or to the employer under the following provisions shall be done by or to the Secretary of State—

- (a) sections 56(1) and 58 of the Act;
- (b) Parts II, IV (except so far as it relates to questions referred to the Registrar under Part III) and V of the National Insurance (Non-Participation—Certificates) Regulations 1959(a);
- (c) the National Insurance (Non-Participation—Appeals and References) Regulations 1959(b), except so far as they relate to appeals or references on questions referred to the Registrar under Part III of the regulations specified in subparagraph (b) above;
- (d) regulations 2, 3, 4, 7, 8, 11, 14 and 15 of the National Insurance (Non-Participation—Assurance of Equivalent Pension Benefits) Regulations 1960 and, so far as they relate to the extension of the assurance period, paragraphs (3) and (4) of regulation 18 of those regulations.

17. Section 5 of, and Schedule 1 to, the Act of 1968 shall have effect subject to the modifications that, in the teachers superannuation account kept under those provisions, payments in lieu of contributions made under the Act by the Secretary of State shall be included as expenditure and amounts recovered by him under section 60 of the Act shall be included as revenue.

PART VI
REVOCATIONS

Regulations (1)	References (2)	Extent to which revoked (3)
The Teachers Pensions (National Insurance Modifications) (Scotland) Regulations 1948	S.I. 1948/944 (1948 I, p. 812)	Regulations 2 and 3
The National Insurance (Non-Participation—Teachers Superannuation) (Scotland) Regulations 1960	S.I. 1960/1695 (1960 II, p.2281)	The whole regulations
The National Insurance (Non-Participation—Teachers Superannuation) (Scotland) Regulations 1961	S.I. 1961/471 (1961 I, p.1106)	The whole regulations
The National Insurance (Modification of Teachers Superannuation) (Scotland) Regulations 1963	S.I. 1963/2111 (1968 III, p.4685)	The whole regulations
The National Insurance (Modification of Teachers Superannuation) (Scotland) Amendment Regulations 1966	S.I. 1966/1229 (1966 III, p.3295)	The whole regulations

Regulation 3

SCHEDULE 6
REVOCATIONS

Regulations and Rules (1)	References (2)	Extent to which revoked (3)
The Teachers (Superannuation) (Scotland) Regulations 1957	S.I. 1957/356 (1957 I, p.733)	The whole regulations
The Teachers (Superannuation) (Scotland) (Amendment No. 1) Regulations 1958	S.I. 1958/1595 (1958 I, p.1077)	The whole regulations
The Abolition of the Education (Scotland) Fund (Consequential Provisions) Regulations 1959	S.I. 1959/476 (1959 I, p.1095)	Regulation 13
The Teachers (Superannuation) (Scotland) (Amendment) Regulations 1965	S.I. 1965/1166 (1965 II, p.3284)	The whole regulations
The Teachers (Superannuation) (Scotland) Rules 1965	S.I. 1965/1167 (1965 II, p.3290)	The whole rules
The Teachers (Education, Training and Registration) (Scotland) Regulations 1967	S.I. 1967/1162 (1967 II, p.3396)	Schedule 2, paragraphs 5 and 6
The Teachers Superannuation (Scotland) (Amendment) Regulations 1967	S.I. 1967/1736 (1967 III, p.4657)	The whole regulations

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations (1) appoint 1st February 1969 as the appointed day for the purposes of Sections 21 and 22 of the Teachers Superannuation (Scotland) Act 1968 being the date from which the existing statutory provisions relating to teachers' superannuation contained in the Education (Scotland) Acts 1962-65 and relative Regulations cease to have effect, and (2) consolidate and re-enact in amended form the detailed provisions relating to superannuation of teachers in Scotland. The main changes are as follows—

- (a) The amount of previous employment which may become pensionable by payment of additional contributions has been extended from five to ten years, subject to certain restrictions for older entrants. The eligible categories have been defined (Regulation 15).
- (b) Contributions payable in respect of intervals while absent from teaching service in this country will be based upon the current salary rate applicable to the post last held by the teacher before the absence (Regulation 30).
- (c) Sick leave may continue to count as pensionable even after the issue of a medical certificate showing permanent incapacity (Regulation 11); certain categories of persons who need not participate are defined including persons who are superannuated under arrangements of the Federated Superannuation System for Universities, or who are temporarily resident in the British Isles or who are retired teachers re-employed in teaching without subsequent enhancement of pension (Regulation 16); teachers wishing to repay to the Secretary of State superannuation contributions repaid to them need no longer be medically examined (Regulation 27); service in excess of 45 years may count in the calculation of average salary (Regulation 55); removal of restriction preventing teachers who do not make an allocation when they first retire from doing so on the award of a fresh pension following re-employment (Regulation 60).
- (d) Additions have been made to the categories of external service, which service, mostly pensionable under other superannuation schemes, counts for entitlement to benefits under the Regulations (Schedule 2).