

1978 No. 1794 (S. 158)

PENSIONS

**The Local Government Superannuation (Scotland)
Amendment (No. 3) Regulations 1978**

Made - - - - - 5th December 1978

Laid before Parliament 18th December 1978

Coming into Operation 9th January 1979

In exercise of the powers conferred on me by sections 7 and 12 of the Superannuation Act 1972(a), and of all other powers enabling me in that behalf, after consultation with such associations of local authorities as appeared to me to be concerned and such representatives of other persons likely to be affected by the regulations as appeared to me to be appropriate, I hereby make the following regulations:—

Title and commencement

1.—(1) These regulations may be cited as the Local Government Superannuation (Scotland) Amendment (No. 3) Regulations 1978 and shall come into operation on 9th January 1979.

(2) The Local Government Superannuation (Scotland) Regulations 1974 to 1978(b) (in these regulations referred to as “the principal regulations”) and these regulations may be cited together as the Local Government Superannuation (Scotland) Regulations 1974 to 1978.

Interpretation

2.—(1) In these regulations, unless the context otherwise requires, words and expressions to which meanings are assigned by the principal regulations have the same respective meanings.

(2) In these regulations, unless the context otherwise requires, any reference to any enactment or regulation shall be construed as a reference to that enactment or regulation as amended, modified, extended or applied by or under any other enactment or regulation (including these regulations).

(3) The Interpretation Act 1889(c) shall apply for the interpretation of these regulations as it applies for the interpretation of an Act of Parliament.

Payments to avoid reduction of retiring allowance and death gratuity

3. After regulation C2 of the principal regulations there shall be added the following regulations—

“Payments by employee to avoid reduction of retiring allowance and death gratuity

(a) 1972 c. 11.

(b) S.I. 1974/812 1975/638, 1978/425, 1378

(c) 1889 c. 63.

C2A.—(1) This regulation shall apply to a pensionable employee the amount of whose retiring allowance would, if he were to cease to hold his employment and become entitled on so ceasing to a retiring allowance, fall to be reduced either—

- (a) under regulation E3(5); or
- (b) under regulation E3(6).

(2) Subject to paragraph (6), a pensionable employee to whom this regulation applies may, by notice in writing given to the appropriate administering authority within the time specified in paragraph (8), elect to make payment to the appropriate superannuation fund in accordance with Part I of Schedule 22 in respect of such of his reckonable service before 1st April 1972, or in the case of a male employee such earlier date when he became a widower, or was judicially separated from his wife or his marriage was dissolved, as is specified in the notice, for the purpose of avoiding, if such payment is completed, reduction under regulation E3(5) or (6), in respect of that reckonable service, of the retiring allowance to which the employee may become entitled on ceasing to hold that employment and, under regulation E11(3), of any death gratuity which may become payable.

(3) Subject to paragraphs (6) and (7), a pensionable employee to whom this regulation applies may, by notice in writing given to the appropriate administering authority within the time specified in paragraph (8), elect to make payment to the appropriate superannuation fund in accordance with Part II of Schedule 22 in respect of such of his reckonable service before 1st April 1972, or in the case of a male employee such earlier date as is mentioned in paragraph (2), as is specified in the notice, for the purpose mentioned in that paragraph.

(4) Subject to paragraphs (6) and (7), a pensionable employee to whom this regulation applies may from time to time, by notice in writing given to the appropriate administering authority, elect to make payment to the appropriate superannuation fund in accordance with Part III of Schedule 22 in respect of such of his reckonable service before 1st April 1972, or in the case of a male employee such earlier date as is mentioned in paragraph (2), as is specified in the notice, for the purpose mentioned in that paragraph:

Provided that where such an election is made within 6 months of the date of coming into operation of the Local Government Superannuation (Scotland) Amendment (No. 3) Regulations 1978(a) the election shall be deemed for the purposes of paragraphs 2 and 3 of Part III of Schedule 22 to have been made on 31st March 1978 or the date on which the employee became a person to whom this regulation applies, whichever is the later.

(5) Where the appropriate administering authority are not the employing authority, the employee shall, when giving a notice under paragraph (3) or (4) above, send a copy of that notice to the employing authority.

(6) A pensionable employee—

- (a) shall not, if the appropriate administering authority so resolve, make an election under such of paragraphs (3) and (4) as may be specified in the resolution unless he has undergone a medical examination to their satisfaction, any fee payable in respect of such examination to be paid by him; or

- (b) shall not make an election under paragraph (3) or (4) in respect of a period of less than one year unless the total period of his reckonable service in respect of which reduction falls to be made under regulation E3(5) or (6) amounts to less than one year; or
 - (c) shall not make an election under paragraph (2), if he has attained the age of 65 years; or
 - (d) shall not make an election under paragraph (3), if he has not attained the age of 60 years or has attained the age of 65 years; or
 - (e) shall not make an election under paragraph (4) if he has attained the age of 64 years.
- (7) Where a pensionable employee has made an election under paragraph (3) or, as the case may be, paragraph (4), he shall not make an election under paragraph (4) or, as the case may be, paragraph (3).
- (8) An election under paragraph (2) or (3) shall be made—
- (a) if on the date of coming into operation of the regulations of 1978 mentioned in paragraph (4) the person is such a person as is described in paragraph (1), within 12 months after that date:
Provided that where such an election is made within 6 months after the date of coming into operation of the said regulations of 1978 the election shall be deemed for the purposes of paragraph 2 of Part I of Schedule 22 or, as the case may be, paragraphs 2 and 3 of Part II thereof to have been made on 31st March 1978 or the date on which he became a person described in paragraph (1), whichever is the later, unless in the case of an election made under paragraph (3) the person so electing also elects that this proviso shall not apply to him; and
 - (b) if on the date of coming into operation of the said regulations of 1978 the person is not such a person as is mentioned in sub-paragraph (a), within 12 months after the date on which he first becomes such a person.
- (9) Where an employee, having made an election under paragraph (3) or (4), has commenced payment thereunder, but before the expiration of the period during which under paragraph 2 of Part II of Schedule 22 or, as the case may be, paragraph 2 of Part III of that Schedule payments were to be made—
- (a) ceases to hold his employment on the ground that he is incapable of discharging efficiently the duties of the employment by reason of permanent ill-health or infirmity of mind or body, or dies while in his employment, he shall, for the purpose mentioned in paragraph (2), be treated as if he had completed such payment; or
 - (b) ceases to hold his employment other than in the circumstances mentioned in sub-paragraph (a) he may elect to pay to the appropriate superannuation fund, within 3 months of so ceasing, the actuarial equivalent of the balance of contributions or instalments outstanding; or
 - (c) ceases to hold his employment other than in the circumstances mentioned in sub-paragraph (a) and sub-paragraph (b) does not apply to him, he shall, for the purpose referred to therein, be treated as if he had made the election in respect only of such part of the

reckonable service in respect of which he had commenced payment as is determined in accordance with the formula $\frac{P \times T}{I}$, where—

P is the length in years and fractions of a year of the period during which payments have been made;

T is the length in years of the reckonable service in respect of which the election was made; and

I is the length in years of the period during which under paragraph 2 of Part II of Schedule 22 or, as the case may be, paragraph 2 of Part III of that Schedule, payments were to be made:

Provided that, if he made the election under paragraph (4) and within 12 months after so ceasing, without having in the meantime—

- (i) become entitled to receive payment of any benefit under these regulations in respect of that employment, or
- (ii) elected under sub-paragraph (b) of regulation C8(2) that that regulation should apply in his case, or
- (iii) made such a claim for payment as is mentioned in regulation C8(5),

becomes a pensionable employee in the employment of an employing authority and does not give such a notice as is mentioned in regulation E2(4)(e) and, within 3 months after the date on which he again becomes a pensionable employee, pays to the employing authority or, as the case may be, the employing authorities by whom he is employed an amount equal to the additional contributions (if any) which would have been payable, in pursuance of that election, by him between so ceasing to hold his employment and again becoming a pensionable employee, if during that period he had remained in his former employment, this sub-paragraph shall cease to apply to him and his election shall continue to have effect.

(10) Where the administering authority is of the opinion that there is sufficient reason on grounds of financial hardship, a pensionable employee may cease to make the payments which he has elected to make under paragraph (3) or, as the case may be, paragraph (4), and, if he so ceases—

- (a) shall be treated as if he had so elected in respect only of such part of the reckonable service in respect of which he had made payment as is determined by the formula $\frac{P \times T}{I}$, where P, T and I are as defined in paragraph 9(c), and
- (b) shall not be allowed thereafter to recommence such payments as would have been due but for the operation of this paragraph.

Increase in amount of retiring allowance and death gratuity of certain persons

C2B.—(1) Where—

- (a) a person, on or after 31st March 1978 but before the date of coming into operation of the Local Government Superannuation (Scotland) Amendment (No. 3) Regulations 1978, ceased to hold

an employment in which he would have been a person to whom regulation C2A applied, if that regulation had come into force on 31st March 1978 (in this regulation referred to as a “retired employee”); or

- (b) a person, on or after 31st March 1978 but not later than 12 months after the date of coming into operation of the said regulations of 1978, dies while in an employment in which he was either a person to whom the said regulation C2A applied but who had not made an election under that regulation or a person to whom that regulation would have applied if it had come into force on 31st March 1978 (in this regulation referred to as a “deceased employee”),

then, if, within 12 months after the date of coming into operation of the said regulations of 1978, notice for the purpose is given in writing by the person mentioned in paragraph (2)(a) or, in the case of a deceased employee, within 12 months after that date or within 12 months after the date of his death, whichever is the later, by the persons mentioned in paragraph 2(b), to the authority maintaining the fund relating to that employment and, within one month after the date on which that notice is given, payment of an amount equal to the amount specified in paragraph (3) is made to that fund—

- (i) in the case of a retired employee, the retiring allowance to which he became entitled as mentioned in sub-paragraph (a) and any death gratuity which may, or has, become payable in respect of him in respect of his ceasing to hold the employment mentioned in that sub-paragraph; and
- (ii) in the case of a deceased employee, the death gratuity which became payable by reason of his dying while in his employment,

shall be calculated as if he had completed payment under regulation C2A(2) in respect of such of his reckonable service before 1st April 1972 as is specified in that notice.

(2) The person or persons who may give a notice under paragraph (1) shall be—

- (a) in the case of a retired employee, that employee; and
- (b) in the case of a deceased employee, his personal representatives.

(3) The amount specified in this paragraph shall be the amount which would have been payable under paragraph (2) of regulation C2A by the retired employee or, as the case may be, the deceased employee in respect of such of his reckonable service before 1st April 1972 as is specified in that notice, if that regulation had come into force on 31st March 1978 and he had made an election under the said paragraph (2) on that date or the date on which he became a person to whom that regulation applied or would have applied, whichever is the later.”

Deduction from remuneration of employee's contributions and recovery thereof

4.—(1) In the heading to regulation C4 of the principal regulations, after the word “contributions” there shall be inserted the word “etc.”.

(2) In regulation C4 of the principal regulations, after the word “fund” there shall be inserted the words “and any amount payable by him under regulation C2A(3) or (4) to that fund” and for the words “contributions payable by him” there shall be substituted the words “such contributions or amount”.

Return of employee's contributions in certain cases

5.—(1) At the end of regulation C8(8)(e) of the principal regulations the word “and” shall be deleted.

(2) The following regulations shall be substituted for regulation C8(8)(f) of the principal regulations—

- “(f) any amount paid by him by way of added period payments; and
- (g) any amount paid by him under regulation C2A,

but only in so far as any such contribution, sum or amount—

- (i) has not been returned to the person or, if it has been returned, has subsequently been repaid by him;
- (ii) is attributable to service which might have been reckoned under Part D in relation to the employment he has ceased to hold; and
- (iii) is not attributable to any earlier period of service in respect of which a benefit under Part E has been paid.”.

Increase of reckonable service on lump sum payment

6.—(1) In regulation D12(1) of the principal regulations for the words “the period of 12 months referred to above” there shall be substituted the words “one month of the date of such election”.

(2) The following regulation shall be substituted for regulation D12(2)(a) of the principal regulations—

- “(a) a pensionable employee who has attained the age of 65 years; or”.

Increase of reckonable service on the making of periodical payments

7.—(1) In regulation D13(1) of the principal regulations for the words “the provisions of paragraphs (2) and (3)” there shall be substituted the words “paragraph (2)”.

(2) In the said regulation D13(1) for the number “(8)” there shall be substituted the number “(5)”.

(3) The following regulation shall be substituted for regulation D13(2), (3) and (4) of the principal regulations—

- “(2) A pensionable employee shall not, if the appropriate administering authority so resolve, make an election under this regulation unless he has undergone a medical examination to their satisfaction, any fee payable in respect of such examination to be paid by him.”.

(4) Regulation D13(5), (6), (7) and (8) of the principal regulations shall be renumbered D13(3), (4), (5) and (6) respectively.

(5) In the said renumbered regulation D13(3) the words “Subject to the provisions of paragraphs (2) and (3)” and the words “and paid” shall be deleted.

(6) In the said renumbered regulation D13(4) the words “(if any)” shall be deleted.

(7) In the said renumbered regulation D13(6)(a) for the figure “59” there shall be substituted the figure “64” and at the end the word “or” shall be deleted.

Amount of retirement pension and retiring allowance

8.—(1) In regulation E3(5) and (6) of the principal regulations after the word “shall” there shall be inserted the words “, subject to paragraph (6A),”.

(2) After the said regulation E3(6) there shall be added the following regulation—

“(6A) In calculating the amount by which a person’s retiring allowance shall be reduced under paragraph (5) or, as the case may be, paragraph (6) no account shall be taken of any part of his reckonable service before 1st April 1972 in respect of which payment under paragraph (2), (3) or (4) of regulation C2A has been completed or is treated by virtue of paragraph (9) or (10) of that regulation as having been completed.”.

Death gratuity

9. At the end of regulation E11(3) of the principal regulations the full-stop shall be deleted and the following shall be inserted—

“: Provided that in calculating the amount by which the death gratuity shall be reduced no account shall be taken of that part of his reckonable service before 1st April 1972 in respect of which payment under paragraph (2), (3) or (4) of regulation C2A has been completed or is treated by virtue of paragraph (9) or (10) of that regulation as having been completed.”.

Benefits of persons with no entitlement under the former regulations to a retiring allowance and widow’s pension or to a widow’s pension

10.—(1) At the end of regulation E19(2) of the principal regulations there shall be added the words “or (4)”.

(2) At the beginning of regulation E19(3) of the principal regulations there shall be inserted the words “Subject to paragraph (4),”.

(3) After the said regulation E19(3) there shall be added the following regulation—

“(4) A person to whom this regulation applies who—

(a) did not make an election within the time specified in sub-paragraph (a) or, as the case may be, sub-paragraph (b) of paragraph (3);

(b) on the date of coming into operation of the Local Government Superannuation (Scotland) Amendment (No. 3) Regulations 1978 is in employment in which he is a pensionable employee; and

(c) on that date is married,

may, notwithstanding paragraph (3), make an election under paragraph (2) by giving notice in writing to the appropriate administering authority within 12 months after the date of coming into operation of the said regulations of 1978 and, if he so elects, he shall be treated as if he had made an election under such one of paragraphs (2) to (4) of regulation C2A as he shall specify in the notice in respect of so much of his reckonable service before 1st April 1972 as he shall so specify.”.

Limitation on payment by way of additional contributions

11. The following schedule shall be substituted for Schedule 4 of the principal regulations:—

SCHEDULE 4

*Regulations C2A(3) and (4), D10 and D13*LIMITATION ON PAYMENT BY WAY OF ADDITIONAL
CONTRIBUTIONS OR BY INSTALMENTS

If the amount payable by the pensionable employee by way of additional contributions in pursuance of a notice given under regulation D10 or an election made under regulation C2A(4) or D13 or the amount of an instalment payable in pursuance of an election made under regulation C2A(3), as the case may be, when aggregated with—

- (a) any other amounts payable by him under any of those regulations in addition to the first-mentioned amount; and
- (b) the amount payable by him by way of contributions under regulation C1,

exceeds 15% of his remuneration, he shall satisfy his liability in respect of the excess over 15% by payment in a lump sum of a sum calculated by the Government Actuary to represent the capital value of the excess.”

Provisions applicable as respects additional contributions while any amount remains outstanding

12.—(1) In paragraph 2 of Schedule 5 to the principal regulations after the word “dies” there shall be inserted the words “while in his employment”.

(2) The following paragraph shall be substituted for paragraph 3 of the said Schedule 5—

“3. If the employee ceases to hold his employment other than in the circumstances mentioned in paragraph 2, then, subject to paragraph 6, he shall be entitled to reckon such an additional period as is determined in accordance with the formula in paragraph 4.”

(3) In paragraph 4 of the said Schedule 5, after the word “length”, in each place where it occurs, there shall be inserted the words “in years and fractions of a year”.

(4) The following paragraph shall be inserted after paragraph 4 of the said Schedule 5—

“4A. Where the administering authority is of the opinion that there is sufficient reason on grounds of financial hardship, a pensionable employee may cease to make the additional contributions under regulation D10 or, as the case may be, D13 and, if he so ceases—

- (a) shall be entitled to reckon such an additional period as is determined in accordance with the formula in paragraph 4, and
- (b) shall not be allowed thereafter to recommence such payments as would have been due but for the operation of this paragraph.”

(5) In paragraph 6 of the said Schedule 5—

- (a) for the words “in the circumstances mentioned in paragraph 3” there shall be substituted the words “other than in the circumstances mentioned in paragraph 2”;

Payments by employees to avoid reduction of retiring allowance

14. After Schedule 21 to the principal regulations there shall be added the following schedule—

“

SCHEDULE 22

PAYMENTS BY EMPLOYEES TO AVOID REDUCTION
OF RETIRING ALLOWANCE

PART I

Regulation C2A(2)

LUMP SUM PAYMENT

1. Where a pensionable employee makes an election under paragraph (2) of regulation C2A, the sum payable by him under that paragraph in respect of the reckonable service in respect of which he made the election shall be calculated in accordance with paragraph 2 below and shall be paid by a lump sum within one month of the date of such election.

2. The sum payable under paragraph 1 by an employee in respect of the reckonable service mentioned therein shall be calculated in accordance

with the formula $\frac{T \times R \times F}{100}$, where—

T is the length in years and fractions of a year of that reckonable service;

R is the remuneration of the employee at the time he made the election, or is deemed to have made the election, under regulation C2A(2); and

F is the figure specified in column (2) or column (3) of the table below, whichever shall be appropriate, opposite to the age of the employee on his birthday next following the date on which he made, or is deemed to have made, that election.

TABLE

(1) <i>Age</i>	(2) <i>Men</i>	(3) <i>Women</i>	(1) <i>Age</i>	(2) <i>Men</i>	(3) <i>Women</i>
22	1.49	1.49	45	1.73	1.85
23	1.49	1.49	46	1.75	1.88
24	1.51	1.51	47	1.76	1.89
25	1.52	1.52	48	1.78	1.92
26	1.53	1.53	49	1.80	1.93
27	1.54	1.54	50	1.82	1.96
28	1.55	1.55	51	1.84	1.99
29	1.56	1.56	52	1.87	2.01
30	1.57	1.58	53	1.89	2.03
31	1.58	1.60	54	1.93	2.06
32	1.59	1.61	55	1.97	2.09
33	1.60	1.63	56	2.01	2.13
34	1.61	1.65	57	2.07	2.17
35	1.63	1.67	58	2.12	2.21
36	1.64	1.68	59	2.17	2.28
37	1.65	1.69	60	2.25	2.35
38	1.66	1.72	61	2.35	2.41
39	1.67	1.73	62	2.36	2.43
40	1.68	1.76	63	2.37	2.44
41	1.69	1.77	64	2.39	2.44
42	1.70	1.79	65	2.41	2.45
43	1.71	1.81			
44	1.72	1.83			

Regulation C2A(3)

PART II

INSTALMENTS

1. Where a pensionable employee makes an election under regulation C2A(3), the sum payable under that paragraph by him shall be of the amount specified in paragraph 3 below and shall, subject to Schedule 4, be paid as provided in paragraph 2 below, by instalments.

2. Instalments payable under paragraph 1 shall be of equal amounts and shall be paid, at such intervals as the appropriate administering authority may determine, until such date, being a date not earlier than the age at which the employee would become entitled by virtue of regulation E2(1)(a), if he then ceased to be employed, to a retirement pension or later than his 65th birthday, as he shall specify in the notice given by him under regulation C2A(3), the first instalment being due to be paid not later than one month after the date on which he made, or is deemed to have made, the election under that regulation.

3. The sum payable under paragraph 1 by an employee in respect of the reckonable service mentioned therein shall be of an amount equal to the sum that would have been payable by him under Part I of this schedule if, instead of making an election under paragraph (3) of regulation C2A, he had on the date he made, or is deemed to have made, that election made an election under paragraph (2) of that regulation in respect of that part of his reckonable service in respect of which he made the election under the said paragraph (3), increased by 5% for each year during which under paragraph 2 instalments are to be paid and so proportionately for any part of a year.

Regulation C2A(4)

PART III

ADDITIONAL CONTRIBUTIONS

1. Where a pensionable employee makes an election under regulation C2A(4), he shall, subject to Schedule 4, pay by way of additional contributions, as provided in paragraph 2 below, in respect of the reckonable service in respect of which he made the election an amount calculated in accordance with paragraph 3 below.

2. Additional contributions payable under paragraph 1 shall commence to be payable on the employee's birthday next following the date on which he made, or is deemed to have made, the election under regulation C2A(4) and shall cease to be payable on the day immediately before the birthday of the employee at which or, as the case may be, the birthday immediately preceding the date at which he attains such age, being an age not less than the age at which he would become entitled by virtue of regulation E2(1)(a) if he then ceased to be employed, to a retirement pension and not more than 65 years, as he shall specify in the notice given by him under regulation C2A(4) (hereafter in this schedule referred to as the "specified age"), and shall be paid at such intervals as the appropriate administering authority may determine.

3. The amount payable under paragraph 1 by an employee by way of additional contributions in respect of the reckonable service mentioned therein shall be calculated in accordance with the formula $\frac{T \times R \times F}{100}$, where—

T is the length in years and fractions of a year of that reckonable service;

R is the remuneration for the time being of the employee; and

F is the figure specified, opposite to the age of the employee on his birthday next following the date on which he made, or is deemed to have made, that election, in the relevant column of Table I or II below appropriate to his specified age.

TABLE I
MALES

Age on birthday next following election	Figure to be used by reference to the under-mentioned specified age					
	60	61	62	63	64	65
22	0.05					
23	0.05					
24	0.05					
25	0.05					
26	0.06					
27	0.06					
28	0.06					
29	0.06					
30	0.06					
31	0.07					
32	0.07					
33	0.07					
34	0.08					
35	0.08					
36	0.08					
37	0.09	0.08				
38	0.09	0.09	0.08			
39	0.10	0.09	0.09	0.08		
40	0.10	0.10	0.09	0.09	0.08	
41	0.11	0.10	0.10	0.09	0.09	0.08
42	0.12	0.11	0.10	0.10	0.09	0.09
43	0.13	0.12	0.11	0.10	0.10	0.09
44	0.14	0.12	0.12	0.11	0.10	0.10
45	0.15	0.13	0.12	0.12	0.11	0.10
46	0.16	0.14	0.13	0.12	0.12	0.11
47	0.17	0.16	0.14	0.13	0.12	0.12
48	0.19	0.17	0.16	0.14	0.13	0.12
49	0.21	0.19	0.17	0.16	0.14	0.14
50	0.23	0.20	0.18	0.17	0.16	0.15
51	0.26	0.23	0.20	0.18	0.17	0.16
52	0.29	0.25	0.22	0.20	0.18	0.17
53	0.34	0.29	0.25	0.22	0.20	0.19
54	0.40	0.33	0.28	0.25	0.22	0.20
55	0.48	0.39	0.33	0.28	0.25	0.23
56	0.60	0.47	0.38	0.33	0.28	0.25
57	0.81	0.59	0.46	0.38	0.32	0.28
58	1.22	0.79	0.58	0.46	0.38	0.33
59	2.44	1.18	0.78	0.58	0.46	0.38
60	—	2.37	1.17	0.77	0.57	0.46
61	—	—	2.35	1.16	0.76	0.58
62	—	—	—	2.32	1.15	0.77
63	—	—	—	—	2.30	1.16
64	—	—	—	—	—	2.32

TABLE II
FEMALES

Age on birthday next following election	Figure to be used by reference to the under-mentioned specified age					
	60	61	62	63	64	65
22	0.05					
23	0.05					
24	0.05					
25	0.05					
26	0.06					
27	0.06					
28	0.06					
29	0.06					
30	0.07					
31	0.07					
32	0.07					
33	0.07					
34	0.08					
35	0.08					
36	0.09					
37	0.09	0.08				
38	0.10	0.09	0.08			
39	0.10	0.09	0.09	0.08		
40	0.11	0.10	0.09	0.09	0.08	
41	0.11	0.10	0.10	0.09	0.09	0.08
42	0.12	0.11	0.10	0.10	0.09	0.09
43	0.13	0.12	0.11	0.10	0.10	0.09
44	0.14	0.13	0.12	0.11	0.10	0.10
45	0.15	0.14	0.12	0.11	0.11	0.10
46	0.16	0.15	0.13	0.12	0.11	0.11
47	0.17	0.16	0.14	0.13	0.12	0.12
48	0.19	0.17	0.15	0.14	0.13	0.12
49	0.21	0.19	0.17	0.15	0.14	0.13
50	0.24	0.21	0.18	0.17	0.15	0.14
51	0.27	0.23	0.20	0.18	0.17	0.15
52	0.30	0.26	0.23	0.20	0.18	0.17
53	0.35	0.29	0.25	0.22	0.20	0.18
54	0.41	0.34	0.29	0.25	0.22	0.20
55	0.49	0.39	0.33	0.29	0.25	0.22
56	0.62	0.48	0.39	0.33	0.28	0.25
57	0.83	0.60	0.47	0.38	0.32	0.28
58	1.25	0.80	0.59	0.46	0.38	0.33
59	2.51	1.20	0.79	0.58	0.46	0.38
60	—	2.42	1.18	0.78	0.57	0.46
61	—	—	2.38	1.17	0.77	0.58
62	—	—	—	2.34	1.15	0.77
63	—	—	—	—	2.30	1.16
64	—	—	—	—	—	2.32

Revocation

15.—(1) Paragraph 5 of Schedule 5 to the principal regulations is hereby revoked.

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

Bruce Millan,

One of Her Majesty's Principal
Secretaries of State.

New St. Andrew's House,
Edinburgh.

5th December 1978.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations introduce into the Local Government Superannuation (Scotland) Regulations 1974 to 1978 a facility whereby an employee whose retiring allowance (lump sum) stands to be reduced, in respect of each year of service prior to 1 April 1972, by two eightieths of remuneration per year of service in respect of widow's pension, may elect to make payments at full cost to himself to secure an unreduced lump sum and make consequential amendments. Under powers contained in Section 12 of the Superannuation Act 1972 this facility is extended to persons to whom it would have been available had these Regulations come into operation on 31 March 1978.

They also change the conditions for the purchase of added years by extending the facility for payment by lump sum to those aged 59 to 64 and by making medical examination at the discretion of the local authority where the chosen method of payment is by deductions from salary.

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