
STATUTORY INSTRUMENTS

1986 No. 24

The Local Government Superannuation Regulations 1986

PART C

PAYMENTS BY EMPLOYEES

Restoration of right to reckon service in transitional cases where there has been a return of contributions

C14.—(1) Notwithstanding regulation D3, service for which a return of contributions has been received shall be reckonable as reckonable service if the conditions in paragraph (2) are satisfied and the person makes the payment required by paragraph (3).

(2) The conditions are that—

- (a) the person ceased to be employed in local government employment on or after 1st April 1974 and before 1st January 1980; and
- (b) on the cessation of that employment the aggregate of his reckonable and qualifying service (or, if he was subject to a local Act scheme, the service which would have been taken into account in determining whether or not he was entitled to benefits) amounted to less than 5 years; and
- (c) the return of contributions was made in relation to that employment; and
- (d) he subsequently returns to local government employment.

(3) The person must pay by not later than the relevant date to his previous fund authority for the credit of their superannuation fund—

- (a) a sum equal to the contributions returned to him (together with any increase under regulation J10 and any interest he was paid); and
- (b) compound interest on that sum calculated in accordance with regulation J7 for the period beginning with the date on which he received the return of contributions and ending on the date of the payment of that sum.

(4) The relevant date is the expiry of 6 months after his return to local government employment.

(5) The previous fund authority may in any particular case extend the period mentioned in paragraph (4).