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STATUTORY INSTRUMENTS

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**1992 No. 3083**

**PENSIONS**

**The Local Government Superannuation  
(remuneration) Regulations 1992**

<i>Made</i>	- - - -	<i>9th December 1992</i>
<i>Laid before Parliament</i>		<i>11 December 1992</i>
<i>Coming into force</i>	- -	<i>1st January 1993</i>

The Secretary of State, in exercise of the powers conferred on him by sections 7 and 12 of the Superannuation Act 1972(1) and all other powers enabling him in that behalf, after consultation with such associations of local authorities with whom consultation appeared to him to be concerned, the local authorities with whom consultation appeared to him to be desirable and such representatives of other person likely to be affected by the Regulations as appeared to him to be appropriate, hereby makes the following Regulations:

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Local Government Superannuation (remuneration) Regulations 1992 and shall come into force on 1st January 1993.

(2) In these Regulations “principal Regulations” means the Local Government Superannuation Regulations 1986(2).

**Contributions based on remuneration including provision of motor vehicles**

2. In the principal Regulations after regulation C16 there shall be inserted the following new regulation—

**“Contributions based on remuneration including provision of motor vehicles**

C17.—(1) This regulation applies to a person whose contribution under regulation C2 or C3 in respect of a period including 31st December 1992 is based on a remuneration which, for the purposes of these Regulations in force at that date, includes an amount representing the money value to him of the provision of a motor vehicle.

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(1) 1972 c. 11; section 12 was amended by section 10 of the Pensions (Miscellaneous Provisions) Act 1990 (c. 7).  
(2) S.I.1986/24, to which there are amendments not relevant to these Regulations.

(2) Notwithstanding the definition of “remuneration” in Schedule 1 to these Regulations, the money value, to a person to whom this regulation applies, of the provision of a motor vehicle shall be treated as included in his remuneration for the purposes of these Regulations until the earlier of the date on which—

- (a) a motor vehicle is no longer provided for him; or
- (b) he ceases to be employed by the employing authority employing him on 31st December 1992.”.

### **Saving for appeals concerning provision of motor vehicles**

3. In the principal Regulations after regulation N8 there shall be inserted the following new regulation—

#### **“Appeals concerning provision of motor vehicles**

**N9.** No appeal may be served on the Secretary of State under regulation N8 on or after 1st April 1993 requesting the Secretary of State to determine that a person’s remuneration for the purpose of these Regulation should, in respect of a period ending on or before 31st December 1992, include the money value to him of the provision of a motor vehicle.”.

### **remuneration to exclude value of motor vehicles and certain payments by Urban Development Corporations**

4. In Schedule 1 to the Regulations the definition of “remuneration” shall be amended as follows—

- (a) at the end of paragraph (d) the word “or” shall be omitted.
- (b) the following paragraphs shall be added after paragraph (e)—
  - “(f) any payment made to an employee by an urban development corporation as an inducement to the employee not to terminate his employment with the corporation before the payment is made; or
  - (g) the money value to the employee of the provision of a motor vehicle.”.

9th December 1992

*Michael Howard*  
Secretary of State for the Environment

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Local Government Superannuation Regulations 1986 so that an employee will no longer be entitled to treat the money value to him of a car provided for his use by his employer as part of his pensionable remuneration. Since an existing employee may have contributed to the pension fund by reference to the money value of a car provided for him, these Regulations provide that such a person's pensionable remuneration will not be reduced for so long as a car is provided and he does not enter into a new employment. Appeals to the Secretary of State may not be made on or after 1st April 1993 where the appeal relates to the provision of a car as part of a person's pensionable remuneration.

These Regulations also provide that certain payments made to employees of urban development corporations are not to be pensionable.