

1985 No. 315

LOCAL GOVERNMENT

**Local Government (Superannuation) (Amendment) Regulations
(Northern Ireland) 1985**

Made 7th November 1985

Coming into operation 12th December 1985

The Department of the Environment in exercise of the powers conferred by Articles 9 and 14(1) of the Superannuation (Northern Ireland) Order 1972(a) and now vested in it(b) and of every other power enabling it in that behalf and after consultation with the Association of Local Authorities for Northern Ireland, the district councils, the Northern Ireland Local Government Officers' Superannuation Committee and such representatives of other persons likely to be affected by the regulations as appeared to it to be appropriate, hereby makes the following regulations:—

Citation, commencement and retrospectio

1.—(1) These regulations may be cited as the Local Government (Superannuation) (Amendment) Regulations (Northern Ireland) 1985 and shall come into operation on 12th December 1985 and have effect from that date with the exception of regulation 4 which shall have effect as from 1st April 1984, regulation 13 which shall have effect as from 2nd April 1985 and regulations 16(a) and 17 which shall have effect as from 1st December 1984.

(2) The Local Government (Superannuation) Regulations (Northern Ireland) 1981 to 1984(c) and these regulations may be cited together as the Local Government (Superannuation) Regulations (Northern Ireland) 1981 to 1985.

Interpretation

2. In these regulations “the principal regulations” means the Local Government (Superannuation) Regulations (Northern Ireland) 1981(d) and other words and expressions have the same meaning as in the principal regulations.

Definitions in principal regulations

3. Regulation 2(1) of the principal regulations is amended—

- (a) by inserting after the definition of “public body” the following definition:

“ “public service scheme” has the meaning given by regulation 96;”;
- (b) by inserting after the definition of “war service” the following definition:

“ “war service provisions” has the meaning given by regulation 96;”.

(a) S.I. 1972/1073 (N.I. 10)

(b) S.R. & O. (N.I.) 1973 No. 504 Article 7(1); S.I. 1976/424 (N.I. 6)

(c) S.R. 1981 No. 96, S.R. 1982 No. 58, S.R. 1984 No. 175 and S.R. 1984 No. 355

(d) S.R. 1981 No. 96 as amended by S.R. 1984 No. 355

Contributions

4. The principal regulations shall be amended by inserting after regulation 14(2) the following paragraph:—

“(2A) For the purposes of paragraph (1), any reduction in remuneration by reason of the actual or assumed enjoyment by the employee during any period of absence from duty of any statutory entitlement shall be disregarded.”.

Limitation on service reckonable at age 60

5. Regulation 36(3) of the principal regulations is amended by omitting the words “or (b)”.

Reduction of added years reckonable on payment as contributing service

6. Regulation 43A of the principal regulations is amended—

(a) by substituting for the words “1st December 1984” in paragraph (1)(c), the words “the relevant date”; and

(b) by inserting after paragraph (1) the following:

“(1A) For the purposes of paragraph (1)(c) the relevant date—

(a) where regulation 98(2)(d) applies, is 12th December 1985, and

(b) in any other case, is 1st December 1984.”.

Additional transfer value on outwards transfer in certain cases

7. The principal regulations are amended by inserting after regulation 65 the following:

“*Additional transfer value on outwards transfer in certain cases*

65A.—(1) Notwithstanding regulation 65(5)(f), where after 31st March 1978 there has been paid in respect of a person to whom regulation 98 applies a transfer value in the calculation of which the period that he became entitled by regulation 101(1)(a) to reckon as contributing service was not taken into account, an additional transfer value shall be paid in respect of that period.

(2) Notwithstanding regulation 65(5)(f), where a transfer value has been paid before 1st April 1978 in respect of a person in relation to whom one of the conditions in regulation 98(2)(a) to (c) is satisfied and the conditions in regulation 98(4) to (8) were satisfied at the time of payment, an additional transfer value shall be paid if the conditions in paragraph (3) are satisfied.

(3) The conditions are that the scheme managers of a public service scheme not specified in Schedule 20:—

(a) have made a written request to the Committee for the additional transfer value to be paid,

(b) have given them particulars of the service (being such a whole-time service as is described in regulation 97(1)) to which it is to relate, and the rate or amount, as the case may be, to be used in ascertaining C of the formula set out in Part II of Schedule 14, and

(c) have certified that on payment of the additional transfer value the person will be entitled to reckon extra service for the purposes of the scheme,

but an additional transfer value shall not be paid in the case of an officer who transferred to a government department on 1st October 1973 under an order made under section 134 or 135 of the Local Government Act (Northern Ireland) 1972(a) or any other transferred provision.”.

Amount of transfer value, etc.

8. Regulation 66 of the principal regulations is amended—

(a) in paragraph (1)—

(i) by inserting after the words “regulation 65” the words “and of any additional transfer value payable under regulation 65A(1)”; and

(ii) by substituting for the words “Schedule 14” the words “Part I of Schedule 14”;

(b) by inserting after paragraph (1) the following:

“(1A) The amount of any additional transfer value payable under regulation 65A(2) shall be calculated in accordance with Part II of Schedule 14”; and

(c) by inserting in paragraphs (2) and (3) after the words “transfer value” the words “or additional transfer value”.

Termination of right of payment from the fund

9. Regulation 67 of the principal regulations is amended by substituting for the words “regulation 65” the words “regulation 65 or 65A”.

Compound interest on certain sums

10. Regulation 68 of the principal regulations is amended by substituting for the words “paragraph 1(2) of Schedule 14” the words “Parts I (paragraph 1(2)) and II of Schedule 14”.

Inward transfers

11. Regulation 69 of the principal regulations is amended—

(a) by substituting in paragraph (1) for the words “paragraph (4)” the words “paragraphs (3) and (4)”;

(b) by substituting for paragraph (2)(a) the following:

“(a) except where the transfer value is offered as mentioned in paragraph (3)(a) and is in respect of such a period as is mentioned in paragraph (3)(b), or relates only to service reckonable under the war service provisions of a public service scheme he has, within six months of the date on which he became employed under an employing authority, made a request to the Committee, or within such longer period as the Committee may allow, for the transfer value to be accepted;”

(c) by deleting paragraph (2)(b); and

(d) by substituting for paragraph (3) the following:

“(3) A transfer value which—

(a) is offered by the scheme managers of a public service scheme in relation to a person in relation to whom a transfer value was accepted and received before 1st April 1978, and

(b) is in respect of a period which could if he had not ceased to be employed in his non-local government employment have become reckonable under the war service provisions of the scheme,

shall not be accepted unless it is one calculated in accordance with Part II of Schedule 14.”

Right to reckon service

12. Regulation 70(1) of the principal regulations is amended by substituting for the words “has been accepted in respect of a person under regulation 65 —” the

words “(other than one to which regulation 69(3) applies) has been accepted in respect of a person under regulation 69 —”.

Payment without formal proof of title in certain cases

13. Regulation 76 of the principal regulations is amended by substituting “£5,000” for “£1,500”.

Interpretation, etc.

14. Regulation 96 of the principal regulations is amended—

- (a) by substituting for the words “an occupational pension scheme” in the definition of “public service scheme”, the words “the Universities’ Superannuation Scheme and any occupational pension scheme”; and
- (b) by inserting after the definition of “public service scheme” the following definition:

“ “war service provisions”, in relation to a public service scheme, means provisions of the kind specified in paragraph (b) of the definition of the latter expression;”.

War service

15. Regulation 97(2) of the principal regulations is amended by inserting in sub-paragraph (d) after the words “occupational pension scheme” the words “; but in the case of a person to whom regulation 98(2)(d) applies “benefit” does not include a benefit under the war service provisions of a public service scheme”.

Election as to war service

16. Regulation 98 of the principal regulations is amended—

- (a) by substituting for paragraph (2)(c) the following:

“(c) he successfully completed before 1st July 1950, or was on 30th June 1950 undergoing and later successfully completed:

- (i) a course of training for the Royal Sanitary Institute’s Certificate in Public Health Inspection, or
- (ii) a course of training leading to the issue by the Institute of Municipal Engineers of a testamur of general proficiency, or
- (iii) a course of training leading to the award of a diploma qualifying the holder for an appointment to the staff of occupational centres for, and of educational departments of institutions for, mental defectives;”;

and not later than 6 months after completing the course of training he became entitled as mentioned in sub-paragraph (a) or, as the case may be, a period began which was reckonable, or falls to have been reckonable, as mentioned in sub-paragraph (b), or

- (d) none of the foregoing is the case, but a transfer value was accepted and received in relation to him by the Committee or the former Belfast Corporation before 1st April 1978 and a scheme is designated under regulation 100(2)(aa).”;
- (b) by inserting in paragraph (4) after the words “paragraph (2)(c)” the words “or (d)”;
- (c) by insertion after paragraph (5) the following:

“(5A) Where paragraph (2)(d) is the case, paragraph (4) applies with the substitution for the date specified in paragraph (9) of the date (being a date later than 30th June 1950) on which he last became entitled as mentioned in paragraph (2)(a).”;

(d) by inserting after paragraph (8) the following:

“(8A) Where paragraph (2)(d) applies and the scheme specified under regulation 100(2)(aa) is not a scheme specified in Schedule 20, war service is for the purposes of paragraph (1) to be assumed.”.

Modified application of regulation 98 in certain cases

17. Regulation 99 of the principal regulations is amended:—

- (a) by deleting paragraphs (1) and (2)(a); and
- (b) by substituting for the words “public service scheme” in paragraph (2)(b), the words “occupational pension scheme”.

Notice of election

18. Regulation 100 of the principal regulations is amended—

- (a) by inserting in paragraph (2)(a) after the word “relates” the words “and his past membership of any scheme designated under sub-paragraph (aa)”;
- (b) by inserting after paragraph (2)(a) the following:

“(aa) is to designate in the notice the scheme, if any, which he believes complies with regulation 101(1B), and”.

Transmission of documents and information

19. The principal regulations are amended by inserting after regulation 100 the following regulation:

“Transmission of documents and information

100A.—(1) If the Committee decide or the county court determines under regulation 83, that the conditions specified in regulation 98(2) to (8) are satisfied in relation to a person, and regulation 98(2)(d) applies and the scheme designated under regulation 100(2)(aa) is not a scheme specified in Schedule 20, the Committee shall as soon as is reasonably practicable—

- (a) inform the scheme managers of the designated scheme that on receipt by the Committee of a transfer value calculated in accordance with Part II of Schedule 14, regulation 101 (contributing service and benefits in respect of war service) would apply to the person, and
- (b) inform them of the rate or amount, as the case may be, to be used in ascertaining C of the formula set out in that Part.”.

Contributing service and benefits

20. Regulation 101 of the principal regulations is amended—

- (a) by substituting in paragraph (1) for the words “paragraphs (2)” the words “paragraphs (1A) to (2)”; and
- (b) by inserting after paragraph (1) the following:

“(1A) Where regulation 98(2)(d) applies and the scheme designated under regulation 100(2)(aa) (“the designated scheme”) is a scheme specified in Schedule 20, paragraph (1) applies only if that scheme complies with paragraph (1B).

(1B) A scheme complies with this paragraph if—

- (a) it is the first public service scheme the war service provisions of which could have become applicable to the person if he had remained a member of it, and
- (b) he is, or in the case of a deceased officer, was immediately before he died—

- (i) entitled to reckon the employment in which he was subject to the scheme as contributing service, or
- (ii) entitled to an annual pension in the calculation of which that employment was taken into account as contributing service.

(1C) Where the designated scheme is a scheme specified in Part I of Schedule 20 and complies with paragraph (1B), this regulation applies with the substitution throughout for references to 47 per cent of references to 63 $\frac{2}{3}$ per cent.

(1D) Where the designated scheme is a scheme specified in Part II of Schedule 20 and complies with paragraph (1B), this regulation applies with the substitution throughout for references to 47 per cent of references to 46 $\frac{1}{2}$ per cent.

(1E) Where the designated scheme is not a scheme specified in Schedule 20, paragraph (1) applies only if a transfer value, calculated in accordance with Part II of Schedule 14, is received in respect of the period that could have become reckonable under the war service provisions of that scheme.

(1F) Where paragraph (1) applies by virtue of the acceptance of such a transfer value, this regulation applies with the substitution throughout for references to a period equal to 47 per cent of the person's war service of references to the period that could have become reckonable under the war service provisions of the designated scheme."

Revision of certain elections

21. Regulation 102 of the principal regulations is amended—

- (a) by substituting for the words "an election under regulation 15(2), (3) or (4) of these regulations or", the words "one or more elections under regulation 15(2), (3) or (4) of these regulations or notice under";
- (b) by substituting for the words "specified in that notice was" in paragraph (1)(b) the words "thereby specified amounts to";
- (c) by substituting for the words "that notice", in the second place in which they occur in paragraph (1)(b), the words "the latest notice";
- (d) by substituting for the words "1st December 1984" in paragraph (2)(a), the words "the relevant date"; and
- (e) by inserting after paragraph (2) the following:
 - "(3) For the purposes of paragraph (2)(a) the relevant date—
 - (a) where regulation 98(2)(d) applies, is 12th December 1985, and
 - (b) in any other case, is 1st December 1984".

Calculation of transfer values

22. Schedule 14 to the principal regulations is amended—

- (a) by substituting for the words "Regulation 65" and "Calculation of transfer values" the following—

"Regulations 65 and 65A

Calculation of transfer values

Part I";

- (b) by substituting for the words "regulation 65" in paragraph 1 the words "regulations 65 and 65A(1)";
- (c) by inserting in paragraph 2(1) and (3) after the words "table in" the words "this Part of"; and
- (d) by inserting after Part I the following:

"Regulations 66(1A) and 69(3)

Part II

The additional transfer value payable under regulation 65A(2) and the transfer value that may be accepted where regulation 69(3) applies is in each case $(A \times B \times C) + D$, where—

A is the period—

- (a) which the person would have been entitled to reckon as reckonable service by virtue of regulation 101(1)(a), or
- (b) which would have been taken into account in calculating additional benefits in accordance with regulation 101(6), or
- (c) which he would have been entitled to reckon under the war service provisions of the public service scheme,

as the case may be,

B is the figure in column 2 or 3 of the Table below appropriate to the person's age on 1st April 1978 and sex,

C is either—

- (a) the annual rate of the person's remuneration at 1st April 1978, ascertained in accordance with the following:
 - (i) the annual rate of any fluctuating element of his remuneration is to be estimated by reference to an average taken over a representative period;
 - (ii) the annual rate of any benefit in kind included in his remuneration is to be the estimated annual value of the benefit in kind at the date on which he ceased to be employed;
 - (iii) if at that date he had no remuneration or his remuneration was reduced because of absence from duty, the annual rate is to be taken to be the annual rate which would have applied if he had not been absent;
 - (iv) if the annual rate of his remuneration is retrospectively altered as a result of a pay award promulgated by a national joint council or other negotiating body on or before the date on which he ceased to be employed, the annual rate of his remuneration is to be based on the retrospective pay award;
 - (v) if his remuneration is not calculated by reference to an annual rate but by reference to some other rate, the annual rate is to be derived from the applicable rate at the date on which he ceased to be employed;
 - (vi) if his previous local government employment was part-time, the annual rate of remuneration of a single comparable whole-time employment is to be used; and
 - (vii) if the annual rate of his remuneration exceeds £100 it is to be rounded down to the nearest £100.
- (b) if on 1st April 1978 he was entitled to a pension, the amount used as a multiplier in respect of remuneration in calculating the pension, increased by the annual amount (if any) by which an annual pension at a rate equal to that amount of remuneration, and beginning on the same date as the person's pension, would by 1st April 1978 have been increased under the Pensions (Increase) Act (Northern Ireland) 1971(a), and

D is compound interest on $(A \times B \times C)$, calculated, in the case of an additional transfer value payable under regulation 65A(2), in accordance with regulation 68 in respect of the period beginning on 1st April 1978 and ending with the date on which the transfer value or additional transfer value is paid.

TABLE

AGE ON 1st APRIL 1978	MALES	FEMALES
40	0·1009	0·1328
41	0·1018	0·1344
42	0·1024	0·1357
43	0·1031	0·1372
44	0·1038	0·1389
45	0·1045	0·1405
46	0·1058	0·1422
47	0·1073	0·1437
48	0·1085	0·1454
49	0·1099	0·1470
50	0·1111	0·1487
51	0·1125	0·1502
52	0·1150	0·1525
53	0·1176	0·1548
54	0·1203	0·1571
55	0·1229	0·1599
56	0·1267	0·1628
57	0·1306	0·1663
58	0·1345	0·1707
59	0·1397	0·1759
60	0·1463	0·1810
61	0·1465	0·1818
62	0·1469	0·1825
63	0·1473	0·1833
64	0·1478	0·1840
65	0·1480	0·1844
66	0·1436	0·1800
67	0·1392	0·1756
68	0·1355	0·1713
69	0·1311	0·1669
70	0·1267	0·1625
71	0·1230	0·1575
72	0·1190	0·1519
73	0·1144	0·1463
74	0·1106	0·1406
75	0·1063	0·1350
76	0·1019	0·1294
77	0·0981	0·1238
78	0·0938	0·1181
79	0·0900	0·1131

AGE ON 1st APRIL 1978	MALES	FEMALES
80	0.0854	0.1088
81	0.0815	0.1044
82	0.0775	0.1006
83	0.0735	0.0969
84	0.0698	0.0931
85	0.0661	0.0894
86	0.0623	0.0856
87	0.0585	0.0825
88	0.0554	0.0794
89	0.0525	0.0769
90	0.0496	0.0744
91	0.0467	0.0719
92	0.0440	0.0694
93	0.0419	0.0669
94	0.0398	0.0644
95	0.0377	0.0625
96	0.0356	0.0600
97	0.0342	0.0581
98	0.0321	0.0556
99	0.0306	0.0531

Public service schemes

23. The principal regulations are amended by inserting after Schedule 19 the following:

“SCHEDULE 20 Regulations 65A(3),
101(1A), (1C) and (1D)

Public Service Schemes**PART I**

1. Regulations from time to time in force under the Police Pensions Act 1948(a) or the Police Pensions Act 1976(b).
2. Orders and regulations from time to time in force under the Constabulary Acts (Northern Ireland) 1922 to 1949(c) or section 25 of the Police Act (Northern Ireland) 1970(d).
3. The Firemen's Pension Scheme brought into operation under section 26 of the Fire Services Act 1947(e), as in force from time to time.

(a) 1948 c. 24

(b) 1976 c. 35

(c) 1922 c. 8 (N.I.), 1924 c. 17 (N.I.), 1928 c. 4 (N.I.), 1930 c. 18 (N.I.), 1933 c. 27 (N.I.), 1934 c. 10 (N.I.), 1944 c. 9 (N.I.), 1949 c. 9 (N.I.)

(d) 1970 c. 9 (N.I.); section 25 was amended by the Police (Northern Ireland) Order 1977 (S.I. 1977/53) (N.I. 2)), Article 13

(e) 1947 c. 41

4. Orders from time to time in force under section 10 of the Fire Services (Amendment) Act (Northern Ireland) 1950(a) ("the Act of 1950") or section 17 of the Fire Services Act (Northern Ireland) 1969(b) ("the Act of 1969"), and schemes from time to time in force under section 13 of the Act of 1950 or section 26 of the Act of 1969.

PART II

5. The Teachers' (Superannuation) Act 1925(c) and rules from time to time in force under that Act, a Teachers' Superannuation Scheme within the meaning of section 145(47) of the Education (Scotland) Act 1962(d), and regulations from time to time in force under section 102 of that Act or under the Teachers' Superannuation Act 1965(e), the Teachers' Superannuation Act 1967(f), the Teachers' Superannuation (Scotland) Act 1968(g) or section 9 of the Superannuation Act 1972(h).
6. A 1923 Act scheme within the meaning of the Teachers' (Superannuation) Act (Northern Ireland) 1950(i), and regulations from time to time in force under the Teachers' Superannuation Acts (Northern Ireland) 1950 to 1967(j) or Article 11 of the Order.

PART III

7. Provisions of or under the Local Government Superannuation Act 1937(k), the Act of 1953, section 7 of the Superannuation Act 1972, or a Local Act scheme, as in force from time to time, being provisions relating to the payment of pensions, allowances or gratuities by local authorities or other bodies in England.
8. Provisions of or under the Local Government Superannuation (Scotland) Act 1937(l), the Act of 1953, section 7 of the Superannuation Act 1972, or a local Act scheme, as in force from time to time, being provisions relating to the payment of pensions, allowances or gratuities by local authorities or other bodies in Scotland.
9. Regulations from time to time in force under section 67 of the National Health Service Act 1946(m), section 66 of the National Health Service (Scotland) Act 1947(n) or section 10 of the Superannuation Act 1972.

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- (a) 1950 c. 4 (N.I.); section 10 was amended by the Superannuation (Miscellaneous Provisions) Act (Northern Ireland) 1958 (c. 21 (N.I.)), section 5
- (b) 1969 c. 13 (N.I.); section 17 was amended by the Fire Services (Northern Ireland) Order 1973 (S.I. 1973/601 (N.I. 9)), articles 7 and 12
- (c) 1925 c. 59
- (d) 1962 c. 47
- (e) 1965 c. 83
- (f) 1967 c. 12
- (g) 1968 c. 12
- (h) 1972 c. 11
- (i) 1950 c. 33 (N.I.)
- (j) 1950 c. 33 (N.I.), 1951 c. 28 (N.I.) Part I, 1956 c. 22 (N.I.), 1963 c. 7 (N.I.), 1967 c. 3 (N.I.)
- (k) 1937 c. 68
- (l) 1937 c. 69
- (m) 1946 c. 81; section 67 was amended by the National Health Service (Amendment) Act 1949 (c. 93), section 29(1) and Schedule, Part I; by the Local Government Superannuation Act 1953 (c. 25), section 4(1)(c); and by the Secretary of State for Social Services Order 1968 (S.I. 1968/1699) article 5(3) and Schedule
- (n) 1947 c. 27; section 66 was amended by the National Health Service (Amendment) Act 1949, section 29(1) and Schedule, Part II; by the Local Government Superannuation Act 1953, section 4(2)(c); and by the Secretary of State for Social Services Order 1968, article 5(3) and Schedule

10. Regulations from time to time in force under section 61 of the Health Services (Northern Ireland) Act 1948(a) or Article 12 of the Order.

Sealed with the Official Seal of the Department of the Environment on 7th November 1985.

(L.S.)

N. Hamilton

Assistant Secretary

(a) 1948 c. 3 (N.I.); section 61 was amended by the Health Services Act (Northern Ireland) 1953 (c. 6 (N.I.)), section 11; by the Health Services Act (Northern Ireland) 1958 (c. 29 (N.I.)), section 8; by the Health Services (Amendment) Act (Northern Ireland) 1963 (c. 20 (N.I.)), section 2; by the Administration of Estates (Small Payments) Act (Northern Ireland) 1967 (c. 5 (N.I.)), section 1; and by the Health Services (Amendment) Act (Northern Ireland) 1969 (c. 36 (N.I.)), sections 21 to 24

EXPLANATORY NOTE

(This note is not part of the Regulations.)

These regulations further amend the Local Government (Superannuation) Regulations 1981 ("the principal regulations"). The amendments are chiefly concerned with the war service of persons who have been members both of the local government superannuation scheme and one or more other public service schemes. The following are the main features.

A person with war service who does not satisfy the conditions in regulation 98(2)(a) to (c) of the principal regulations (broadly speaking, a person who was not before 1st July 1950 either in or being trained for pensionable local government employment), who was transferred to the local government scheme before 1st April 1978, and to whom the war service provisions of another public service scheme could have become applicable if he had remained a member of it, may become entitled to reckon as contributing service in the local government scheme a period related to the length of his war service (regulations 16(a), 18(a) and 20(b)). Where the previous scheme was not one of those listed in new Schedule 20 (inserted by regulation 23), an additional transfer value must have been received by the Northern Ireland Local Government Officers' Superannuation Committee (regulation 20(b) and new regulation 101(1E)). In such a case the managers of the previous scheme are to be notified accordingly (regulation 19).

In the case of a person transferred out of the local government scheme before 1st April 1978 who would, if he had stayed, have become entitled to reckon a period in respect of war service, and whose scheme is not one specified in Schedule 20 and who was not transferred to a government department under local government re-organisation, an additional transfer value is to be paid by the Northern Ireland Local Government Officers' Superannuation Committee if that will enable the war service to count in the new scheme (regulation 7).

The schemes specified in new Schedule 20 are those with whose managers agreement has been reached to waive the payment of additional transfer values where the transfers into or out of the local government scheme took place before 1st April 1978. Where additional transfers are required, they are in each case to be calculated in accordance with a new Part II of Schedule 14 to the principal regulations (regulations 8(b), 11(d) and 22(d)).

Regulations 3, 6, 8(a) and (c), 9 and 10, 11(a) to (c), 12, 14 and 15, 16(b) to (d), 18(a), 20(a), 21(d) and (e) and 22(a) to (c) make consequential and other minor amendments necessary for giving effect to these provisions.

The regulations also contain war service provisions that are not concerned with transferred employees. Regulation 5 removes a minor anomaly in regulation 36 of the principal regulations (limitation on war service reckonable at age 60). Regulation 16(a) adds to the courses of training that satisfy regulation 98(2) of the principal regulations. Regulation 17 relaxes certain of the conditions in regulation 99 of those regulations (cases in which conditions in regulation 98 are deemed to be satisfied notwithstanding a break in local government employment). Regulation 21(a) to (c) extends regulation 102 of the principal regulations (revision of election to purchase unreduced lump sums) to cases where more than one election was made.

In addition, the regulations cover two matters unrelated to war service. Regulation 4 stems from the introduction of statutory sick pay. It amends regulation 14 of the principal regulations to provide that where, during a period of absence from

duty, an employee's remuneration falls by the terms of his employment to be reduced on account of a statutory entitlement to benefit which he is, or is to be assumed to be, enjoying, the reduction is to be disregarded in calculating his superannuation contributions. This provision has effect from 1st April 1984. Regulation 13 increases from £1,500 to £5,000 the maximum amount specified in regulation 76 of the principal regulations which may be disposed of on the death of an officer without formal proof of title. This amendment applies to deaths occurring on or after 2nd April 1985.

Article 14 of the Superannuation (Northern Ireland) Order 1972 confers express power to make regulations retrospective in effect. These regulations are to some extent retrospective but do not adversely affect rights in relation to former employees or their widows or dependants.