

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Pensions (Increase) Act 1971. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 3

FURTHER ADMINISTRATIVE, INCIDENTAL AND CONSEQUENTIAL PROVISIONS

Modifications etc. (not altering text)

- C1** Sch. 3 excluded by S.I. 1990/503, **reg. 3(2)(b)(c)**
- C1** Sch. 3 continued by S.I. 1990/503, **reg. 3(2)(c)**
- C1** Sch. 3 applied (with modifications) (8.1.1993) by S.I. 1992/3229, **reg. 2(1)**
Sch. 3 modified (29.3.1994) by S. I. 1994/948, **reg. 2(1)(2)**
Sch. 3 modified (retrospective effect to 1.4.1990) by S.I. 1994/3026, **regs. 1(c), 10(2)**
Sch. 3 restricted (2.5.1995) by S.I. 1995/1019, **reg. L19(1)(b)**
Sch. 3 restricted (30.6.1997) by S.I. 1997/1612, **reg. 91**
Sch. 3 restricted (1.4.1998) by S.I. 1998/366, **reg. 90**
- C1** Sch. 3 modified (S.) (1.4.2015) by [The Local Government Pension Scheme \(Transitional Provisions and Savings\) \(Scotland\) Regulations 2014 \(S.S.I. 2014/233\)](#), **regs. 1(3), 25**

Liability for cost of increase of certain local authority, police and fire service pensions

- 1 (1) Where a pension to which this paragraph applies is increased under this Act, the cost of the increase shall be defrayed by the pension authority; but where the pension authority are not the last employing authority, the last employing authority shall reimburse to the pension authority that cost or so much of it as is not required by paragraph 2 below to be reimbursed by some other authority or to be borne by the pension authority.
- (2) For the purposes of this paragraph, “the last employing authority” means, in relation to a pension, the authority to whom the latest services in respect of which the pension is payable were rendered, unless the functions in connection with which they were rendered have been transferred to another authority; and where they have been so transferred, “the last employing authority” means the authority by whom those functions are for the time being exercisable.
- (3) Any question who are the last employing authority for the purposes of this paragraph shall, in default of agreement, be determined by the Secretary of State.
- (4) Nothing in this paragraph shall affect the operation in relation to increases under this Act of the provisions of section 14 of the ^{M1}Police Act 1890 and section 10 of the ^{M2}Police Pensions Act 1921 as to the payment of pensions partly out of the police fund and partly out of moneys provided by Parliament.
- (5) This paragraph applies to the pensions specified in the following paragraphs of Schedule 2 to this Act, that is to say, paragraphs 39, 44, 45, 47, 48, 49, 51, 53, 54, 56 to 60, 62 [^{F1}63, 64A and, so far as relating to any pension falling within any of the foregoing paragraphs, 64B][^{F2}and 64C.]

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Textual Amendments

- F1** Words substituted by [Local Government Act 1985 \(c. 51, SIF 81:1\), s. 61\(3\)](#)
F2 Words inserted by [Education Reform Act 1988 \(c. 40, SIF 41:1\), s. 179\(4\)](#)

Modifications etc. (not altering text)

- C1** [Sch. 3 para. 1](#) (except 1(4)) extended by [Pensions \(Increase\) Act 1974 \(c. 9\), s. 2\(2\)](#)
C2 [Sch. 3 para. 1\(1\)](#); so much of sub-paragraph (1) as follows the first reference in that sub-paragraph to the pension authority excluded by [S.I. 1986/399](#), art. 9(7)(a)
C3 [Sch. 3 para. 1\(1\)](#) amended by [S.I. 1989/1815](#), [art. 7\(7\)](#)
C4 [Sch. 3 para 1\(2\)](#) excluded (E.W.) by [Prosecution of Offences Act 1985 \(c. 23, SIF 39:1\), s. 15\(6\)](#) and excluded by [SI 1986/399](#), art 9(7)(b)
C5 [Sch. 3 para 1\(2\)](#) modified (13.2.1992) by [Severn Bridges Act 1992 \(c. 3\), s. 18\(4\)\(5\)](#).
C6 [Sch. 3 para. 1\(2\)](#) modified (S.) (1.4.2015) by [The Local Government Pension Scheme \(Transitional Provisions and Savings\) \(Scotland\) Regulations 2014 \(S.S.I. 2014/233\), regs. 1\(3\), 25](#)
C7 [Sch. 3 Para 1\(3\)](#) excluded by [SI 1986/399](#), art. 9(7)(b)

Marginal Citations

- M1** [1890 c. 45.](#)
M2 [1921 c. 31.](#)

- 2 (1) Where a pension to which this paragraph applies is increased under this Act, and by virtue of section 7(3) any part of the cost of the increase would, but for paragraph 1 above, be apportioned to a fund not administered by the pension authority, that part of the cost shall be reimbursed to the pension authority; and the cost of reimbursement shall be defrayed and borne as if it were the cost of an increase under this Act on a separate pension payable out of that fund in respect of the employment giving rise to the apportionment to that fund.
- (2) Where a pension to which this paragraph applies is increased under this Act, and—
- (a) the pension is payable partly in respect of service in respect of which another such pension was payable (“the previous service”) and partly in respect of further service rendered after the termination of the previous service; and
 - (b) different authorities are the last employing authority in relation to the two pensions, but the cost of the final pension does not fall to be apportioned;
- then so much of the cost of the increase as is referable to the previous service on an apportionment made according to the length of that service as compared with that of the further service shall be reimbursed to the pension authority by the authority who are the last employing authority in relation to the earlier pension (or, if the pension authority are that authority, shall be borne by the pension authority and shall not be reimbursed in accordance with paragraph 1 above by the last employing authority).
- (3) Paragraphs 1(2) and (3) above shall apply for purposes of this paragraph as they apply for purposes of paragraph 1.
- (4) This paragraph applies to the same pensions as paragraph 1 above, except that it does not apply to pensions specified in paragraphs 44, 45 and 56 of Schedule 2.

Modifications etc. (not altering text)

- C8** [Para 2](#) Extended by the [Pensions \(Increase\) Act 1974 \(c. 9\), s. 2\(2\)](#)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act applied (with modifications) by [S.I. 2024/414 art. 5Sch. 1 para. 3](#)