

1980 No. 198 (S. 16)

PENSIONS

**The Local Government Superannuation (Scotland)
Amendment Regulations 1980**

<i>Made</i>	- - -	12th February 1980
<i>Laid before Parliament</i>		26th February 1980
<i>Coming into Operation</i>		19th March 1980

In exercise of the powers conferred on me by sections 7 and 12 of the Superannuation Act 1972(a), and 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 Regulations 1980 and 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 1980.

(2) These regulations shall come into operation on 19th March 1980 and shall have effect—

- (a) for the purposes of regulation 3, as from 31st January 1979;
- (b) for the purposes of regulation 4, as from 1st August 1977;
- (c) for the purposes of regulation 5, as from 6th April 1978;
- (d) for the purposes of regulations 6 and 8, as from 6th April 1980;
- (e) for the purposes of regulations 7, 9, 10, 11, 14, 15, 16, 18 (other than (2)(ii)) and 19, as from 19th March 1980;
- (f) for the purposes of regulations 12, 13, 17 and 18(2)(ii), as from 1st April 1979.

Interpretation

2. 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.

Date of effect of regulations

3. In regulation 1(1) of the Local Government Superannuation (Scotland) Amendment (No. 4) Regulations 1978(c) after the figure “17,” there shall be inserted the figure “19,” and after the figure “20” there shall be inserted the figure “, 31”.

(a) 1972 c. 11.

(b) S.I. 1974/812; 1975/638; 1978/425, 1378, 1794, 1926.

(c) S.I. 1978/1926.

Treatment of certain additional duties

4. The following regulation shall be substituted for regulation A7 of the principal regulations—

“A7. Where the duties of an officer in the whole-time employment of a scheduled body include the additional duty of a returning officer or counting officer at any election or referendum authorised by Act of Parliament in circumstances where fees are paid then—

- (a) in the case of a person who became a pensionable employee on the appointed day and who immediately before that day was in the employment mentioned above and whose duties therein immediately before the appointed day included any such additional duty, these regulations shall, unless the context otherwise requires, apply as respects him in relation to that additional duty and to any other such additional duty which is subsequently imposed upon him as if each were a separate variable-time employment held by him under a body described in Part I of Schedule 1, other than the scheduled body under whom he holds the whole-time employment mentioned above; and
- (b) in any other case, these regulations shall, unless the context otherwise requires, apply as respects him in relation to any such additional duty or, if the duties of his whole-time employment include more than one such additional duty, in relation to each of those additional duties as if that additional duty or, as the case may be, those additional duties were a separate variable-time employment held by him under a body described in Part I of Schedule 1, other than the scheduled body under whom he holds the whole-time employment mentioned above.”.

Return of employee's contributions in certain cases

5.—(1) The following regulations shall be substituted for regulations C8(1) and (2) of the principal regulations—

“C8.—(1) This regulation shall apply to a pensionable employee of an employing authority—

- (a) who before becoming entitled to any benefit under these regulations, other than a retirement pension under regulation E2(1A), ceases to be employed by that authority; and
- (b) who does not, after an interval not exceeding one month after ceasing to be so employed, enter further employment with any scheduled body and within the said period become in that further employment a pensionable employee; and
- (c) who is entitled to reckon either—
 - (i) an aggregate of less than 5 years' reckonable service and qualifying service, or
 - (ii) an aggregate of not less than 5 years' reckonable service and qualifying service and whose remuneration on which contributions were paid under regulation C1 or C2, or under Part I of the Act of 1937 or under a local Act scheme, or were paid under some other superannuation scheme in respect of service or employment which became, by virtue of interchange rules, reckonable for the purposes of the former regulations, or in respect of employment in respect of which he became, by virtue of Part P, entitled to reckon a period

as reckonable service, has not exceeded the sum of £5,000 in any income tax year in the period for which a return of contributions would be payable in terms of this regulation.

(2) A person to whom this regulation applies shall be entitled—

- (i) if he so ceases to be employed for any reason other than his voluntary resignation, or his resignation or dismissal in consequence of inefficiency or an offence of a fraudulent character or misconduct, to receive out of the appropriate superannuation fund a sum equal to the aggregate amount of his contributions to the fund, together with compound interest thereon, calculated, to the date on which he ceased to hold his employment, for any period before 1st April 1972, at the rate of 3 per cent. per annum with half-yearly rests, for any period between 1st April 1972 and 31st March 1980, at the rate of 4 per cent. per annum with yearly rests and, for any period after 31st March 1980, at the rate of 9 per cent. per annum with yearly rests;
- (ii) if he so ceases to be employed by reason of his voluntary resignation, or his resignation or dismissal in consequence of inefficiency or an offence of a fraudulent character or misconduct (not being such an offence or grave misconduct in connection with his employment) to receive out of the appropriate superannuation fund a sum equal to the aggregate amount of his contributions to the fund:

Provided that this regulation shall not apply in the case of any person—

- (i) to whom it applies by virtue of sub-paragraph (c)(i) of paragraph (1) and who either—
 - (a) ceased to be employed after 5th April 1978 but before the date of coming into operation of the Local Government Superannuation (Scotland) Amendment Regulations 1980(a) and who had no entitlement to a return of contributions before that said date of coming into operation, or
 - (b) is a pensionable employee immediately before 6th April 1980, ceases to be employed on or after that date and would have had no entitlement to a return of contributions had he ceased to be employed before that date; or
- (ii) to whom it applies by virtue of sub-paragraph (c)(ii) of paragraph (1),

unless such a person elects that this paragraph shall apply in his case by notice in writing given to the appropriate administering authority not earlier than one month after the day after the date on which he ceases to be employed but within 12 months of that date or the date of coming into operation of the regulations of 1980 mentioned in sub-paragraph (i), whichever is the later.”.

(2) In regulation C8(4)(a) of the principal regulations for the words “paragraph (2)(b)” there shall be substituted the words “paragraph (2)”.

(3) In regulation C8(5) of the principal regulations for the words “(a) of that paragraph” there shall be substituted the words “(c)(i) of paragraph (1)”.

(a) S.I. 1980/198.

6. The following regulation shall be substituted for regulation C8(1)(c)(ii) of the principal regulations as amended by regulation 5 of these regulations—
“(ii) an aggregate of not less than 5 years’ reckonable service and qualifying service.”.

Entitlement to retirement pension and retiring allowance

7. At the end of regulation E2(1)(c) of the principal regulations there shall be added the following—

“or he is a person who by virtue of regulation G4(3)(b) is to be treated as if he had ceased to hold his employment”.

8. The following regulation shall be substituted for regulation E2(1)(c) of the principal regulations as amended by regulation 7 of these regulations—

“(c) he is not entitled to a benefit under sub-paragraph (a) or (b) and the reckonable service and qualifying service he is entitled to reckon amounts in aggregate to not less than 5 years or he is a person who by virtue of regulation G4(3)(b) is to be treated as if he had ceased to hold his employment;”.

Certain persons who become subject to certain other superannuation schemes

9. In regulation G4(3)(b) of the principal regulations after the word “regulations” there shall be inserted the words “, other than regulation C8 and, in the case of a person to whom regulation G5 applies, regulation P2,”.

Transfer of rights of persons to whom regulation G4 applies

10. After regulation G4 of the principal regulations, there shall be inserted the following regulation—

“*Transfer of rights of persons to whom regulation G4 applies*

G5.—(1) Where—

- (a) regulation G4 applies to a person; and
- (b) on the date on which he becomes subject to the approved non-local government scheme he has not reached pensionable age within the meaning of the Social Security Act 1975(a); and
- (c) he gives written notice to the appropriate administering authority that he wishes to transfer his rights under these regulations to the approved non-local government scheme; and
- (d) both the appropriate administering authority and the body by whom he is employed have given their consent,

the appropriate administering authority shall, subject to paragraphs (3), (4) and (5), pay to the scheme managers of the approved non-local government scheme out of the superannuation fund a transfer value calculated in accordance with Schedule 20.

(2) The appropriate administering authority shall not give their consent under paragraph (1)(d) unless they are satisfied that the person transferring his rights will acquire rights under the approved non-local government scheme at least equivalent to those which he would have obtained if a transfer value had been paid to the scheme managers under regulation P3.

(3) If—

- (a) the number of persons transferring their rights under paragraph (1) from a particular superannuation fund to the same or a different approved non-local government scheme as part of the same transfer scheme is more than 9 but less than 100; and
- (b) the superannuation fund's assets immediately before any transfer takes place are not adequate, or are more than adequate, to meet the accrued actuarial liabilities of the fund at that time,

the total payable under paragraph (1) (or, as the case may be, the respective totals) shall be adjusted by an actuary appointed by the administering authority, subject to the agreement of that authority and the scheme managers, to the extent he considers appropriate in the circumstances.

(4) If the parties are unable to agree on the adjustment to be made under paragraph (3), the adjustment (if any) to be made shall be decided by an actuary appointed by the Secretary of State.

(5) If the number of persons transferring their rights under paragraph (1) from a particular superannuation fund to the same or a different approved non-local government scheme as part of the same transfer scheme is 100 or more—

- (a) no payment shall be made under that paragraph; and
- (b) the superannuation fund shall be apportioned in accordance with Schedule 23.

(6) Notwithstanding anything in the Acts of 1937 to 1953 and the regulations made thereunder, the former regulations, any local Act scheme or any provision of these regulations, where a payment or transfer of assets is to be or has been made under this regulation or under Schedule 23, no other payment or transfer of assets shall be made out of the superannuation fund on account of service or employment to which the payment or transfer of assets under this regulation or under Schedule 23 relates.

(7) A person to whom this regulation applies shall be treated for the purposes of this regulation and of Schedule 23 as if a transfer value had been paid in terms of these regulations on the day on which he becomes subject to the approved non-local government scheme.

(8) For the purposes of this regulation, a transfer scheme is a scheme agreed between the scheme managers, the appropriate administering authority and, if different, the employing authority providing for the transfer of rights under this regulation of a number of employees.

(9) In this regulation 'accrued actuarial liabilities' means the actual and potential liabilities of the fund in connection with any service or employment before any transfer takes place."

Persons transferring to approved non-local government employment

11.—(1) At the end of regulation P2(2)(d) of the principal regulations the full stop shall be deleted and there shall be added the following—

“; or

- (e) in relation to whose services in his local government employment a direction has been made under regulation L12 or any corresponding provision of the former regulations or a local Act scheme."

(2) In regulation P2(3)(b) of the principal regulations after the words “equal to” there shall be inserted the words “the aggregate” and after the word “employment” there shall be inserted the words “ and any deduction made on account of tax under section 378(2) of the Income Tax Act 1952(a) or section 109(2) of the Income and Corporation Taxes Act 1970(b)”.

Interest on returned contributions

12. The following regulation shall be substituted for regulation P4 of the principal regulations—

“P4. The local government employer of a person to whom regulation P2(3)(b) applies shall require him to pay compound interest calculated in accordance with regulation P14 for the period between the date on which payment of the return of contributions was made and the date on which he makes notification under regulation P2(3)(a) (but no interest is to be paid if that period is less than 6 months).”.

Rights of persons who having transferred to the Communities’ scheme do not become entitled to benefits thereunder

13. In regulation P6(1) of the principal regulations for the words from “with yearly rests” to “aforementioned sum” there shall be substituted the words “calculated in accordance with regulation P14 for the period between the date on which the transfer value was paid and the date on which the scheme managers pay the aforementioned sum (but no interest is to be paid if that period is less than 6 months)”.

14. In regulation P6(2)(b)(i) of the principal regulations after the words “Part E” there shall be inserted the words “, other than a pension under regulation E2(1A) or regulation E20.”.

Exclusion from crediting of reckonable service and qualifying service

15. In regulation P8A(2) of the principal regulations—

- (a) for the formula “ $N/80 \times S$ ” there shall be substituted the formula “ $N/80 \times S - E$ ”;
- (b) after the definition of N the word “and” shall be deleted;
- (c) in the definition of S for the figure “52” there shall be substituted the figure “52.18”; and
- (d) at the end of the definition of S the full stop shall be deleted and there shall be added the following—
“; and
E is the annual rate of the equivalent pension benefits (if any) in respect of service to which the transfer value relates and for which the fund authority would, apart from paragraph (1), become responsible if the transfer value were to be accepted.”.

Continuation in certain cases of participation in certain policy schemes on transfer to employment under a scheduled body

16. In regulation P11(1) of the principal regulations after the word “becomes” there shall be added the words “at any time before 1st April 1980”.

(a) 1952 c. 10.

(b) 1970 c. 10.

Compound interest on certain sums

17. After regulation P13 of the principal regulations there shall be added the following regulation—

“Compound interest on certain sums

P14. Compound interest under regulations P4 and P6(1)(b) and paragraph 1(b) of Schedule 20 is to be calculated—

- (a) at the rate of 6 per cent. with yearly rests for each complete period of a year ending before 1st April 1977 (any residual period of less than a year is to be ignored); and
- (b) at the rate of $2\frac{1}{4}$ per cent. with 3-monthly rests for each complete period of 3 months beginning after 31st March 1977 (any residual period of less than 3 months is to be ignored).”.

Calculation of transfer values

18.—(1) In the heading of Schedule 20 of the principal regulations for the words “Regulation P3” there shall be substituted the words “Regulations G5 and P3”.

(2) In paragraph 1 of the said Schedule 20—

- (i) for the words “regulation P3” there shall be substituted the words “regulations G5 or P3”; and
- (ii) for sub-paragraph (b) there shall be substituted the following sub-paragraph—

“(b) compound interest calculated in accordance with regulation P14 for the period between the date on which the person ceased to be employed in his local government employment and the date on which the transfer value is paid (but no interest is to be paid if that period is less than 6 months).”.

(3) The following paragraphs shall be substituted for paragraph 2(2) of the said Schedule 20—

- “(2) The sum in respect of accrued widow’s pension shall be calculated by multiplying the accrued widow’s pension by 2.4 in the case of a transfer value payable under regulation G5 and by 4 in the case of a transfer value payable under regulation P3.
- (3) For the purposes of paragraph 1 the appropriate table shall be, in the case of a transfer value payable under regulation G5, Table 3 or Table 4, and, in the case of a transfer value payable under regulation P3, Table 1 or Table 2.”.

(4) The following tables shall be inserted after Table 2 in the said Schedule 20—

"TABLE 3—MEN

Age	Pension factor	Retiring Allowance factor	Modification factor	Guaranteed Minimum Pension factor
Under 20	3.90	.60	.20	1.47
20	3.95	.60	.20	1.50
21	4.00	.61	.20	1.53
22	4.05	.61	.25	1.56
23	4.10	.61	.25	1.59
24	4.10	.62	.25	1.62
25	4.15	.62	.30	1.65
26	4.20	.63	.30	1.68
27	4.25	.63	.35	1.71
28	4.30	.63	.35	1.74
29	4.30	.64	.40	1.78
30	4.35	.64	.40	1.81
31	4.40	.65	.45	1.85
32	4.45	.66	.50	1.88
33	4.45	.66	.50	1.92
34	4.50	.67	.55	1.95
35	4.55	.67	.65	1.99
36	4.60	.68	.70	2.02
37	4.65	.68	.80	2.06
38	4.65	.68	.90	2.10
39	4.70	.69	.95	2.14
40	4.75	.69	1.05	2.18
41	4.80	.70	1.10	2.22
42	4.85	.70	1.20	2.26
43	4.85	.71	1.30	2.30
44	4.90	.72	1.35	2.34
45	4.95	.72	1.45	2.39
46	5.00	.73	1.50	2.44
47	5.10	.74	1.60	2.48
48	5.20	.74	1.75	2.53
49	5.25	.75	1.90	2.58
50	5.35	.75	2.10	2.62
51	5.45	.76	2.30	2.67
52	5.60	.76	2.55	2.72
53	5.75	.77	2.80	2.78
54	5.90	.78	3.05	2.84
55	6.05	.79	3.35	2.90
56	6.25	.80	3.65	2.97
57	6.50	.81	4.00	3.04
58	6.75	.82	4.30	3.12
59	7.05	.84	4.65	3.20
60	7.45	.86	5.05	3.28
61	7.45	.88	5.45	3.36
62	7.45	.91	5.85	3.44
63	7.45	.94	6.35	3.53
64	7.45	.98	7.05	3.64
65	7.45	1.00	7.45	—

TABLE 4—WOMEN

Age	Pension factor	Retiring Allowance factor	Modification factor	Guaranteed Minimum Pension factor
Under 20	5.20	.60	.40	2.20
20	5.20	.60	.40	2.24
21	5.25	.61	.40	2.28
22	5.30	.61	.45	2.32
23	5.35	.61	.50	2.36
24	5.40	.62	.50	2.40
25	5.45	.62	.55	2.45
26	5.50	.63	.60	2.50
27	5.55	.63	.65	2.55
28	5.60	.63	.65	2.60
29	5.65	.64	.70	2.66
30	5.70	.64	.80	2.71
31	5.75	.65	.85	2.77
32	5.80	.66	.95	2.82
33	5.85	.66	1.00	2.88
34	5.90	.67	1.10	2.93
35	6.00	.67	1.15	2.99
36	6.10	.68	1.25	3.05
37	6.15	.68	1.30	3.11
38	6.25	.68	1.35	3.17
39	6.30	.69	1.45	3.24
40	6.40	.69	1.55	3.31
41	6.45	.70	1.65	3.38
42	6.55	.70	1.80	3.45
43	6.60	.71	1.95	3.52
44	6.70	.72	2.15	3.59
45	6.80	.73	2.35	3.66
46	6.85	.74	2.55	3.74
47	6.95	.75	2.75	3.82
48	7.00	.76	3.00	3.90
49	7.10	.77	3.25	3.98
50	7.15	.78	3.55	4.06
51	7.25	.79	3.85	4.15
52	7.35	.80	4.15	4.24
53	7.45	.81	4.55	4.33
54	7.60	.82	4.95	4.43
55	7.75	.83	5.40	4.53
56	7.90	.84	5.90	4.63
57	8.10	.85	6.50	4.74
58	8.30	.87	7.20	4.85
59	8.60	.89	8.00	4.97
60	8.85	.91	8.85	—
61	8.85	.93	8.85	—
62	8.85	.95	8.85	—
63	8.85	.97	8.85	—
64	8.85	.99	8.85	—
65	8.85	1.00	8.85	—

”

Fund apportionment

19. After Schedule 22 to the principal regulations, there shall be added the following schedule—

“SCHEDULE 23

Regulation G5

FUND APPORTIONMENT WHERE 100 OR MORE TRANSFER THEIR RIGHTS
UNDER REGULATION G5

PART I

1. This Part of this schedule applies if the fund is to be apportioned under regulation G5(5) and all of the transfers under the transfer scheme are to take place on the same day.

2. The appropriate administering authority shall obtain a report from an actuary specifying the apportionment fraction to be applied in apportioning the fund together with details of the calculation.

3. The apportionment fraction is—

$$\frac{\left[\frac{A}{B} \times (C + D) \right] - E}{C}, \text{ where—}$$

A is the value at the relevant date of the accrued actuarial liabilities of the fund which relate to the persons transferring their rights on that date to the approved non-local government scheme;

B is the value at the relevant date of all accrued actuarial liabilities of the fund;

C is the value at the relevant date of the transferable assets of the fund minus any sums then due from the fund;

D is the value at the relevant date of any adjustments to be made in consequence of a certificate under regulation B8(1)(ii) to sums (other than sums then due to the fund) to be contributed to the fund under regulation C5(1)(b); and

E is the value at the relevant date of the part (if any) of those adjustments which relates to the persons transferring their rights on that date to the approved non-local government scheme.

4. The relevant date is the date on which those transferring their rights become subject to the approved non-local government scheme.

5. The accrued actuarial liabilities of the fund are the actual and potential liabilities of the fund in connection with any service or employment before the relevant date and, for this purpose, the liabilities which relate to those transferring their rights are to remain liabilities of the fund notwithstanding regulation G5(6).

6. The transferable assets of the fund are the assets which belong to the fund at the relevant date.

7. The values of items D and E are to be agreed by the actuary and the scheme managers of the approved non-local government scheme or, if they are unable to agree, they are to be determined by an actuary appointed by the Secretary of State.

8. Subject to paragraph 6 above, valuations are to be made by the actuary.

9. Where more than one approved non-local government scheme is involved, separate apportionment fractions shall be specified in the actuary's report for the different schemes.

10. When the appropriate administering authority receive the actuary's report they shall provide the scheme managers of the approved non-local government scheme with a copy of it.

11. The value of the share of the fund to which the scheme managers of the approved non-local government scheme are entitled shall be calculated in accordance with the formula:

$V = W \times (X - [Y + Z])$, where—

V is the value of the share of the fund to which the scheme managers are entitled;

W is the apportionment fraction specified in the actuary's report;

X is the value (determined by the actuary) at the apportionment date of the transferable assets which still belong to the fund at that date and any other assets which belong to the fund at that date which represent in any form or have accrued from any transferable asset;

Y is the total of any sums due from the fund at the relevant date and still outstanding at the apportionment date; and

Z is the total of any sums due from the fund at the apportionment date (but not at the relevant date) in respect of any expenditure in connection with the transferable assets of the fund or assets representing or accruing from those assets.

12. The apportionment date is the date specified as such by the appropriate administering authority in a notice given to the scheme managers of the approved non-local government scheme.

13. Except with the agreement of the scheme managers of the approved non-local government scheme, the apportionment date shall not be later than 6 months after the date on which the appropriate administering authority receive the actuary's report.

14. Subject to paragraphs 15 to 17 below, immediately after the apportionment date the appropriate administering authority shall transfer to the scheme managers of the approved non-local government scheme assets of the fund of a value at the apportionment date equal to the value of the scheme managers' share of the fund and, unless the appropriate administering authority and the scheme managers otherwise agree, the composition of the assets to be transferred shall so far as possible reflect the composition of the transferable assets which still belong to the fund at the apportionment date and any other assets which belong to the fund at that date which represent in any form or have accrued from any transferable asset.

15. The appropriate administering authority and the scheme managers may agree to transfer assets in advance of the apportionment date.

16. The value of an advance under paragraph 15 shall not exceed such sum as the actuary may specify as appropriate in the circumstances.

17. Where an advance is made under paragraph 15, the appropriate administering authority's liability under paragraphs 11 and 14 shall be reduced by an amount equal to:

$$\frac{L}{M} \times N, \text{ where—}$$

L is the value of the advance;

M is the value of the share of the fund to which the scheme managers would have been entitled under paragraph 11 if the apportionment date had been the date on which the advance was made; and

N is the value of the share of the fund to which the scheme managers would have been entitled under paragraph 11 if the advance had not been made.

18. The employing authority shall bear the costs of apportioning the fund or, if there is more than one employing authority involved, each shall bear such part of those costs as the actuary determines.

19. The appropriate administering authority shall keep their accounts in a form which enables the calculations required in apportioning the fund to be made, and they shall also provide the actuary with any information he requires in connection with the apportionment.

PART II

20. This Part of this schedule applies where the fund is to be apportioned under regulation G5(5) and the transfers under the transfer scheme are to take place on different days.

21. The provisions of Part I of this schedule are to apply to the apportionment as if the transfers had occurred on a single date, but suitable adjustments are to be made to the sums payable to the scheme managers to reflect the fact that the transfers take place on different dates.

22. Any adjustments to be made under paragraph 21 shall be determined by the actuary, subject to the agreement of the appropriate administering authority and the scheme managers, or, if they are unable to agree, by an actuary appointed by the Secretary of State.”.

George Younger,
One of Her Majesty's Principal
Secretaries of State.

New St. Andrew's House,
Edinburgh.
12th February 1980.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations amend the Local Government Superannuation (Scotland) Regulations 1974 to 1978 by—

- (1) Altering the effective date of two of the regulations in the Local Government Superannuation (Scotland) Amendment (No. 4) Regulations 1978;
- (2) Extending the variable-time employment in regulation A7 (i.e. the additional fee-paid duty of returning officer at local government elections) to cover returning officer and counting officer duties at any election or referendum authorised by Act of Parliament (e.g. the Returning Officers (Scotland) Act 1977 and the Scotland Act 1978);
- (3) Introducing relaxations of the Inland Revenue restrictions on the refunds of contributions paid by employees;
- (4) Amendments consequential upon (3);
- (5) Introducing provision for the transfer of superannuation rights from the local government scheme where a person has elected to become subject to another superannuation scheme without changing his employment and making provision for apportionment of funds between the appropriate administering authority and the scheme managers of the approved non-local government scheme;
- (6) Taking account of changes in the arrangements for interest payable on belated transfer values under the public sector interchange arrangements.
- (7) Removing as from 1st April 1980 the facility for new entrants to continue participation in certain policy schemes;
- (8) Making minor amendments of a corrective nature (Regulations 7, 9, 11, 14 and 15).

Under powers conferred by Section 12 of the Superannuation Act 1972 provisions (1), (2) and (6) are brought into force respectively from 1st April 1975, 1st August 1977 and 1st April 1979 and provision (3) is brought into force from 6th April 1978 with a further amendment from 6th April 1980.

STATUTORY INSTRUMENTS

1980 No. 198 (S. 16)

PENSIONS

**The Local Government Superannuation (Scotland)
Amendment Regulations 1980**

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