

SCHEDULES

SCHEDULE 1

Regulation 2.

INTERPRETATION

“The Act of 1922” means the Local Government and other Officers’ Superannuation Act 1922(1);

“The Act of 1937” means the Local Government Superannuation Act 1937(2);

“The Act of 1953” means the Local Government Superannuation Act 1953(3);

“The Acts of 1937 to 1953” means the Local Government Superannuation Acts 1937 to 1953(4);

“The 1974 regulations” means the Local Government Superannuation Regulations 1974(5);

“The 1986 regulations” means the Local Government Superannuation Regulations 1986(6);

“The 1995 regulations” means the Local Government Pension Scheme Regulations 1995(7);

“Active member” has the same meaning as in section 124(1) of the Pensions Act 1995(8);

“Actuary” means a Fellow of the Institute of Actuaries or of the Faculty of Actuaries;

“Added years” has the meaning given in Schedule A1 to the 1995 regulations;

“Additional voluntary contributions provision” is a provision of an occupational pension scheme approved under section 591 of the Taxes Act, which provides for the payment by employees of voluntary contributions;

“Additional voluntary contributions scheme” means a scheme approved under section 591 of the Taxes Act, to which an employer is not a contributor and which provides benefits additional to those provided by an occupational pension scheme;

“Administering authority” means a body required to maintain a pension fund under these Regulations;

“Admission agreement” has the meaning given in regulation 5(2);

“Admission agreement employee” means such an employee as is mentioned in regulation 5(10);

“Admission body” means a body mentioned in regulation 5(8);

“Appropriate administering authority” means the body maintaining the appropriate fund;

“Appropriate fund”, in relation to a member, has the meaning given in regulation 74;

(1) 1922 c. 59.

(2) 1937 c. 68.

(3) 1953 c. 25.

(4) 1937 c. 68, 1939 c. 18, 1953 c. 25.

(5) S.I. 1974/520; amended by other instruments listed in Part III of Schedule 20 to the Local Government Superannuation Regulations 1986 (S.I. 1986/24).

(6) S.I. 1986/24; amended by other instruments listed in Schedule M5 to the Local Government Superannuation Regulations 1995 (S.I. 1995/1019).

(7) S.I. 1995/1019.

(8) 1995 c. 26.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

“Appropriate policy” means a policy of insurance or annuity contract which provides an annuity which satisfies requirements prescribed under section 95(2)(c) of the Pension Schemes Act 1993⁽⁹⁾;

“Appropriate personal pension scheme” means a personal pension scheme for which there is in force a certificate issued in accordance with regulations made under section 7 of the Pension Schemes Act 1993;

“Approved AVC body” means a building society or a person operating an approved scheme which provides benefits in respect of persons who have paid contributions in addition to those provided in relation to them under an occupational pension scheme;

“Approved non-local government employment” means employment in which a person participates in an approved non-local government scheme;

“Approved non-local government scheme” means a non-local government scheme which is—

- (a) approved under Part XIV of the Taxes Act; or
- (b) approved by the Commissioners of Inland Revenue for the purposes of these Regulations;

“Approved scheme” has the meaning given in section 612 of the Taxes Act;

“Assisted”, in relation to an educational institution, has the same meaning as in the Education Act 1996⁽¹⁰⁾;

“AVCs” means contributions made under regulation 61;

“AVC insurance company” means—

- (a) a body authorised under section 3 or 4 of the Insurance Companies Act 1982⁽¹¹⁾ to carry on long term business,
- (b) an EC company which is lawfully carrying on long term business, or providing long term insurance, in the United Kingdom, or
- (c) a friendly society within the meaning of the Friendly Societies Act 1992⁽¹²⁾ (including any society which is to be treated as a registered friendly society by virtue of section 96(2) of that Act),

and paragraphs (a) and (b) of this definition must be interpreted as if they were contained in the Insurance Companies Act 1982;

“AVC pension policy” means a contract entered into on behalf of a member by the appropriate administering authority with an AVC insurance company for the payment by the company of pension benefits to the intended recipients of those benefits which are in addition to those payable under Part II and Chapters II and III of Part III of these Regulations;

“Away on jury service”, in relation to a person, means being away from work with permission given so that he could—

- (a) attend for jury service in pursuance of a summons under the Juries Act 1974⁽¹³⁾, or
- (b) attend as a juror at an inquest under the Coroners Act 1988⁽¹⁴⁾;

“Base rate” means the base rate for the time being quoted by the reference banks or, where there is for the time being more than one such base rate, the rate which, when the base rate quoted by each bank is ranked in a descending sequence of seven, is fourth in the sequence;

⁽⁹⁾ 1993 c. 48.

⁽¹⁰⁾ 1996 c. 56. *See* section 579(5) and (6).

⁽¹¹⁾ 1982 c. 50.

⁽¹²⁾ 1992 c. 40.

⁽¹³⁾ 1974 c. 23.

⁽¹⁴⁾ 1988 c. 13.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

“The Benefits regulations” means the Local Government Superannuation (Benefits) Regulations 1954 and 1955⁽¹⁵⁾;

“Building society” has the meaning given in the Building Societies Act 1986⁽¹⁶⁾;

“Cancelling notice”, in relation to a person’s relevant reserve forces service, means—

- (a) the agreement (by a member who has not waived his right to receive a return of contributions under regulation 87) to receive them; or
- (b) a notice in writing given by him to the appropriate administering authority not later than 12 months after the end of the period of service to which the notice relates (or within such longer period as they may allow) that the service should not be treated as relevant reserve forces service;

“City of London employing body” means—

- (a) the Common Council,
- (b) the magistrates’ courts committee for the City of London,
- (c) the probation committee for the City of London probation area, or
- (d) the Board of Governors of the Museum of London;

“Class A member”, “Class B member” and “Class C member” have the meanings given in paragraph 1(1) of Schedule 4 and “Class B membership” and “Class C membership” must be construed accordingly;

“Club scheme” means an occupational pension scheme which—

- (a) provides benefits calculated by reference to final pay;
- (b) (except where it is established and maintained in the Channel Islands or the Isle of Man) is approved by the Commissioners of Inland Revenue under Chapter I of Part XIV of the Taxes Act;
- (c) is open to new participants, or is a closed scheme the trustees or managers of which also provide an open scheme which is a club scheme for new employees of the same employer and of the same grade or level of post as the participants in the closed scheme; and
- (d) complies with reciprocal arrangements for the payment and receipt of transfer values with the schemes made under section 7 of the Superannuation Act 1972⁽¹⁷⁾;

“The Commencement date” means 1st April 1998;

“Common Council” means the Common Council of the City of London;

“The Communities’ scheme” means the pension scheme provided for officials and other servants of the Communities in accordance with regulations adopted by the Council of the European Communities;

“Community institution” includes a body treated as one of the Communities’ institutions for the purposes of the Communities’ scheme;

“Company under the control of a body listed in Schedule 2” has the same meaning as in section 68 or, as the case may be, section 73 of the Local Government and Housing Act 1989⁽¹⁸⁾ (except that any direction given by the Secretary of State must be disregarded, and any references to a local authority treated as references to such a body);

“Continuity conditions” has the meaning given in paragraph 1(1) of Schedule 4;

⁽¹⁵⁾ S.I. 1954/1048, 1955/1041.

⁽¹⁶⁾ 1986 c. 53.

⁽¹⁷⁾ 1972 c. 11.

⁽¹⁸⁾ 1989 c. 42.

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“Contracted-out employment” has the same meaning as in the Pension Schemes Act 1993 and “contracted-out”, in relation to a scheme, must be construed in accordance with that Act;

“Contractual hours”—

- (a) in relation to an employee (other than an employee with non-cyclical fluctuating hours), means the number of hours specified in his contract of employment as his contractual hours for the purposes of the Scheme; and
- (b) in relation to an employee with non-cyclical fluctuating hours, means the number of hours calculated as his contractual hours for the purposes of the Scheme in accordance with the provisions of his contract of employment;

“Contractual weeks”, in relation to an employee, means the number of weeks in every period of 12 months for which, assuming he is not away on unpaid leave, pay is payable to him;

“Contract of employment” includes terms of office;

“Contributory employee” means a person who was entitled to participate in the benefits of a pension fund maintained under Part I of the Act of 1937;

“Deferred member” has the same meaning as in section 124(1) of the Pensions Act 1995, except as provided in regulation 32(3) and (5);

“Earnings factors” means the earnings factors referred to in section 14 of the Pension Schemes Act 1993;

“Eligible child” has the meaning given in regulation 44;

“Employee” includes a permanent, temporary or casual employee;

“Employing authority” means a body employing an employee who is eligible to be a member;

“Employment” includes office;

“Enactment” includes an instrument made under an Act;

“Equivalent pension benefits” has the meaning given by section 57(1) of the National Insurance Act 1965⁽¹⁹⁾ and “EPB pension” must be construed accordingly;

“Fees” includes other payments in the nature of fees;

“Final pay” must be construed in accordance with regulation 21;

“Final pay period” must be construed in accordance with regulations 21 and 22;

“Former local authority” means a body, other than a Scheme employer, which was a local authority within the meaning of the Act of 1937 as originally enacted;

“The former regulations” means—

- (a) those of the enactments and instruments referred to in paragraph 5(1) of Schedule 7 to the Superannuation Act 1972⁽²⁰⁾ and applying to England and Wales that were in force immediately before 1st April 1974,
- (b) the Local Government Superannuation (Miscellaneous Provisions) Regulations 1973⁽²¹⁾, and
- (c) the Local Government Superannuation (Miscellaneous Provisions) (No. 2) Regulations 1973⁽²²⁾;

“FSAVC scheme” means a scheme approved by virtue of section 591(2)(h) of the Taxes Act;

“Guaranteed minimum” means the guaranteed minimum as defined in sections 14 and 17 of the Pension Schemes Act 1993 (minimum pensions for earners, widows and widowers), so far

(19) 1965 c. 51.

(20) 1972 c. 11.

(21) S.I. 1973/313.

(22) S.I. 1973/1996.

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as it is attributable to earnings factors for the tax year 1988–89 or for subsequent tax years, increased in accordance with the requirements of section 109 of that Act (annual increase of guaranteed minimum pensions);

“Ill-health pension” and “ill-health grant” must be construed in accordance with regulation 27;

“Independent school” has the same meaning as in the Education Act 1996(23);

“Inner London area” has the same meaning as in section 2 of the Justices of the Peace Act 1979(24);

“The Insurance Acts” means the National Insurance Acts 1965 to 1973(25);

“Justices’ clerk (inner London area)” means a person who, under section 24D, 25 or 34B of the Justices of the Peace Act 1979, has been or is deemed to have been appointed by the magistrates’ court committee for the inner London area or the inner London magistrates’ courts committee to be a justices’ clerk;

“Justices’ clerk (outside the inner London area)” means a person who, under section 24D or 25 of the Justices of the Peace Act 1979, has been or is deemed to have been appointed by a magistrates’ courts committee (other than the committee for the inner London area) to be a justices’ chief executive or, as the case may be, a justices’ clerk;

“Levying body” has the meaning given in section 74 of the Local Government Finance Act 1988(26);

“Local Act contributor” means a person who was entitled to participate in the benefits of a pension fund maintained under a local Act scheme;

“Local Act scheme” has the meaning given in section 8 of the Superannuation Act 1972, except that where it refers to any time before 25th March 1972 it has the same meaning as in the Act of 1937;

“Local authority” has the same meaning as in the Local Government Act 1972(27);

“Local education authority” has the same meaning as in the Education Act 1996;

“Local government area” has the same meaning as in section 270 of the Local Government Act 1972;

“Local government employment” means—

- (a) in relation to any time before 1st April 1974, employment by virtue of which the person employed was, or is deemed to have been, a contributory employee or a local Act contributor, and
- (b) in relation to any time after 31st March 1974, means employment by virtue of which the person employed is or has been, or is or has been deemed to be a member, or a pensionable employee (within the meaning of the 1986 regulations) or a local Act contributor;

“Lower earnings limit” has the same meaning as in the Pension Schemes Act 1993;

“Maintained”, in relation to an educational institution, has the same meaning as in section 34 of the Education Act 1996(28);

“Member” has the same meaning as in section 124(1) of the Pensions Act 1995(29);

(23) 1996 c. 56.

(24) 1979 c. 55; section 25 was substituted by and sections 24D and 34B were inserted by the Police and Magistrates’ Courts Act 1994 (c. 29), sections 74, 76, 91, Schedule 8, paragraph 15.

(25) 1965 c. 51, 1966 c. 6, 1969 c. 44, 1971 c. 50, 1972 c. 57, 1973 c. 42.

(26) 1988 c. 41.

(27) 1972 c. 70; section 270 was amended by the Local Government (Wales) Act 1994 (c. 19), section 1.

(28) 1996 c. 56.

(29) 1995 c. 26.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

“Maternity rights returner” is a woman who exercises a right to return to work after being away from work wholly or partly because of pregnancy or confinement;

“Money purchase benefits” has the same meaning as in the Pension Schemes Act 1993;

“Non-cyclical fluctuating hours” means hours which the employing authority are entitled to require the employee to work in a contractual week in any case where those hours vary in a way which is not cyclical;

“Non-local government scheme” means an occupational pension scheme or other arrangements for superannuation, not being—

- (a) a local Act scheme; or
- (b) an occupational pension scheme provided—
 - (i) in the Acts of 1937 to 1953 and the regulations made under those Acts, or
 - (ii) in the Local Government Superannuation (Scotland) Acts 1937 to 1953⁽³⁰⁾ and the regulations made under those Acts, or
 - (iii) in regulations made under section 7 of the Superannuation Act 1972;

“Normal retirement age” has the meaning given in regulation 25(5);

“NRD” has the meaning given in regulation 25(3);

“Occupational pension scheme” means an occupational pension scheme within the meaning of section 1 of the Pension Schemes Act 1993 other than—

- (a) a retirement benefits scheme (as defined in section 611 of the Taxes Act) which is not of a description mentioned in section 596(1)(a), (b) or (c) of that Act,
- (b) an additional voluntary contributions scheme,
- (c) an appropriate policy,
- (d) a personal pension scheme, or
- (e) a self-employed pension arrangement;

“Official pension” has the meaning given in the Pensions (Increase) Act 1971⁽³¹⁾;

“Part-time employee” means an employee—

- (a) whose contract of employment provides that he is such an employee for the Scheme, or
- (b) who is neither a whole-time employee nor a variable-time employee;

“Passenger transport authority” means a metropolitan county passenger transport authority established by section 28 of the Local Government Act 1985⁽³²⁾;

“Passenger transport executive” means the Executive for a designated area within section 9(1) of the Transport Act 1968⁽³³⁾;

“Payment in lieu of contributions” means a payment made in lieu of contributions under Part III of the National Insurance Act 1965⁽³⁴⁾;

“Payment period” has the meaning given in regulation 7(4);

“Pay” must be construed in accordance with regulation 13;

“Pensioner member” has the meaning given in section 124(1) of the Pensions Act 1995⁽³⁵⁾;

⁽³⁰⁾ 1937 c. 69, 1939 c. 18, 1953 c. 25.

⁽³¹⁾ 1971 c. 56.

⁽³²⁾ 1985 c. 51.

⁽³³⁾ 1968 c. 73; section 9(1) was substituted by the Transport Act 1985 (c. 51), section 57, Schedule 3, and amended by section 58(1) of that Act.

⁽³⁴⁾ 1965 c. 51.

⁽³⁵⁾ 1995 c. 26.

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“Personal pension scheme” means a personal pension scheme (within the meaning of section 1 of the Pension Schemes Act 1993) which has been approved under Chapter IV of Part XIV of the Taxes Act or provisionally approved under section 655(5) of that Act;

“Period of maternity absence” means any period throughout which a woman—

- (a) is absent from duty by reasons of pregnancy or confinement; and
- (b) may exercise the right under her contract of employment to return to work;

“Precepting authority” has the meaning given in section 144 of the Local Government Finance Act 1988⁽³⁶⁾;

“Preserved benefits” means benefits to which a person—

- (a) becomes entitled under regulation 31,
- (b) was entitled immediately before 1st April 1986 by virtue of regulation E2(1)(c) of the 1974 regulations,
- (c) was entitled immediately before 2nd May 1995 by virtue of regulation E2(1)(c) of the 1986 regulations, or
- (d) was entitled immediately before the commencement date by virtue of regulation D11 of the 1995 regulations,

and which have not had an election made in respect of them under regulation 32(1) nor have yet become payable;

“Principal civil service pension scheme” has the meaning given in section 2(10) of the Superannuation Act 1972⁽³⁷⁾;

“Probation committee” means a probation committee constituted or deemed to have been constituted by section 3 of the Probation Service Act 1993⁽³⁸⁾;

“Probation officer” means a probation officer appointed or deemed to have been appointed by a probation committee under section 4 of the Probation Service Act 1993;

“Prospective member” means a person who under his contract of service or these Regulations—

- (a) may, if he wishes or his employer consents, become a member or will be able to do so if he continues in the same employment sufficiently long, or
- (b) will become a member unless he chooses not to do so;

“Public airport company” has the same meaning as in section 16 of the Airports Act 1986⁽³⁹⁾;

“Public transport company” has the same meaning as in section 72 of the Transport Act 1985⁽⁴⁰⁾;

“Reference banks” means the seven largest institutions for the time being which—

- (a) are authorised by the Bank of England under the Banking Act 1987⁽⁴¹⁾;
- (b) are incorporated in and carrying on within the United Kingdom a deposit-taking business (as defined in section 6, but subject to any order under section 7 of that Act); and
- (c) quote a base rate in sterling;

and for this definition the size of an institution at any time is to be determined by reference to the gross assets denominated in sterling of that institution, together with any subsidiary (as

⁽³⁶⁾ 1988 c. 41.

⁽³⁷⁾ 1972 c. 11.

⁽³⁸⁾ 1993 c. 47.

⁽³⁹⁾ 1986 c. 31.

⁽⁴⁰⁾ 1985 c. 67.

⁽⁴¹⁾ 1987 c. 22.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

defined in section 736 of the Companies Act 1985⁽⁴²⁾), as shown in the audited end-of-year accounts last published before that time;

“Registration officer” means—

- (a) a superintendent registrar or registrar of births and deaths,
- (b) a registrar of births and deaths exercising any of the functions of a registrar of marriages, or
- (c) a person provided by and at the expense of a local authority to act as a deputy superintendent registrar or deputy registrar of births and deaths;

“Relevant reserve forces service” means service (other than service for the purposes of training only or service for a period in respect of which a cancelling notice has been served)—

- (a) in pursuance of any notice or directions given under any enactment which provides for the calling out on permanent service, or the calling into actual service, or the embodiment of, any reserve or auxiliary force, or members of such a force, or the recall of service pensioners;
- (b) in pursuance of any obligation or undertaking to serve when called upon as a commissioned officer; or
- (c) rendered by virtue of section 14(1) or 34 of the Reserve Forces Act 1980⁽⁴³⁾,

and paragraph (b) applies whether or not the obligation or undertaking is legally enforceable, but not in the case of an obligation or undertaking to accept a permanent commission or a commission for a fixed term or to serve for the purposes of periodical training;

“Reserve forces pay”, in relation to any person, is the total of—

- (a) his pay for performing relevant reserve forces service (including marriage, family and similar allowances), and
- (b) any payments under Part V of the Reserve and Auxiliary Forces (Protection of Civil Interests) Act 1951⁽⁴⁴⁾;

“Reserve forces service leave”, in relation to a person, means being away from work—

- (a) after—
 - (i) he has left the employment in which he is an active member; or
 - (ii) he has been granted leave of absence from such an employment, in order to perform reserve forces service,
- (b) without having agreed to receive a return of contributions under regulation 87, and
- (c) without having elected that the absence is not to count as such by giving notice in writing to the appropriate administering authority not later than 12 months after the end of the period of reserve forces service to which the notice relates (or within such longer period as they may allow);

“Reserve or auxiliary force” means the whole or part of the Royal Navy Reserve (including the Royal Fleet Reserve), the Royal Marines Reserve, the Territorial Army, the Army Reserve, the Air Force Reserve, the Royal Air Force Volunteer Reserve or the Royal Auxiliary Air Force;

“Revenue agreement”, in relation to a member, means agreement in writing by the Commissioners of Inland Revenue given after an application to them by the member's appropriate administering authority that he may be treated as a Class B member or a Class C

⁽⁴²⁾ 1985 c. 6.

⁽⁴³⁾ 1980 c. 9.

⁽⁴⁴⁾ 1951 c. 65.

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member by virtue of his membership before 1st June 1989 or, as the case may be, 17th March 1987 of a scheme approved under Chapter I of Part XIV of the Taxes Act;

“Revenue permitted maximum” means the permitted maximum, within the meaning of section 590C(2) of the Taxes Act;

“SCAVCs” means contributions made under regulation 68;

“The Scheme” means the occupational pension scheme constituted by these Regulations, the Transitional regulations and the 1995 regulations (so far as they continue to operate);

“Scheme employer” means a body specified in Schedule 2 (but see regulation 5(10) and Chapter I of Part V);

“Section 75 body” means a body to which section 75 of the Local Government Finance Act 1988(45) applies;

“Scheme managers” means—

- (a) in relation to a statutory scheme, the Minister of the Crown or police or fire authority administering the scheme; and
- (b) in any other case, the person responsible for the management of the scheme;

“Self-employed pension arrangement” has the same meaning as in the Pension Schemes Act 1993;

“Service”—

- (a) in Chapter VI of Part IV means service or employment with any employer, and
- (b) elsewhere, means service with a Scheme employer,

and service rendered by an employee of a Scheme employer whose services are placed at the disposal of a Minister of the Crown or a government department in pursuance of any enactment is to be treated as service with the Scheme employer;

“Service pensioner” means a person in receipt of a pension (other than a pension awarded in respect of disablement) granted—

- (a) in respect of service in the Royal Navy, the Royal Marines, the regular army and the regular air force or any reserve or auxiliary force which has been called out on permanent service or which has been embodied, or
- (b) in respect of that and other service;

“Standard contribution rate” must be construed in accordance with regulation 12;

“State pensionable age” means pensionable age within the meaning of section 122 of the Social Security Contributions and Benefits Act 1992(46);

“Superannuable membership” has the meaning given in regulation 10(2);

“The Taxes Act” means the Income and Corporation Taxes Act 1988(47);

“Tax year” means the 12 months beginning with 6th April in any year;

“Teachers scheme” means an occupational pension scheme made under section 9 of the Superannuation Act 1972(48) (superannuation of teachers);

“The Transitional Regulations” means the Local Government Pension Scheme (Transitional Provisions) Regulations 1997(49);

(45) 1988 c. 41.

(46) 1992 c. 4.

(47) 1988 c. 1.

(48) 1972 c. 11.

(49) S.I. 1997/1613.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

“Total membership” and “total period of membership” must be construed in accordance with regulation 9(2);

“Trade dispute” has the meaning given in section 218 of the Trade Union and Labour Relations (Consolidation) Act 1992(50);

“Trade dispute absence” means absence from duty, otherwise than with leave, for a period of one or more days during and because of a trade dispute;

“Unaggregated period”, in relation to a period of membership, has the meaning given in regulation 32(6) and “aggregated” shall be construed accordingly;

“Upper earnings limit” has the same meaning as in the Pension Schemes Act 1993;

“Variable-time employee” means an employee whose contract of employment provides that he is such an employee for the Scheme and—

- (a) whose pay is calculated by reference to his duties (rather than necessarily by reference to the number of hours he has worked), or
- (b) whose duties only have to be performed on an occasional basis;

“Voluntary school” has the same meaning as in the Education Act 1996(51);

“Whole-time employee” means an employee whose contract of employment provides—

- (a) that he is such an employee for the Scheme, or
- (b) that his contractual hours are not less than the number of contractual hours for a person employed in that employment on a whole-time basis.

SCHEDULE 2

Regulation 4(3).

SCHEME EMPLOYERS

The Commission for Local Administration in England.

The Commission for Local Administration in Wales.

A county council, a county borough council in Wales, the Common Council, a district council, a London borough council, a residuary body (within the meaning of section 105(1) of the Local Government Act 1985(52)), the Residuary Body for Wales and a joint board, body or committee appointed under any Act or statutory order, or statutory scheme, of which all the constituent authorities are such councils or such bodies or a combination of such councils and bodies.

A fire authority constituted by a combination scheme made under the Fire Services Act 1947(53).

A metropolitan county fire and civil defence authority established by section 26 of the Local Government Act 1985 and the London Fire and Civil Defence Authority established by section 27 of that Act.

A valuation tribunal established under Schedule 11 to the Local Government Finance Act 1988(54).

(50) 1992 c. 52.

(51) 1996 c. 56.

(52) 1985 c. 51.

(53) 1947 c. 41 (10 and 11 Geo.6 c.41); sections 5 and 6 were amended by the Local Government Act 1972 (c. 70), sections 197(1) and 272(1), Schedule 30.

(54) 1988 c. 41; Schedule 11 was amended by the Local Government Finance Act 1992 (c. 14), section 117(1), Schedule 13, paragraph 88(2).

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- A magistrates' courts committee.
- A police authority within the meaning of the Police Act 1964⁽⁵⁵⁾.
- A probation committee.
- The Chichester Harbour Conservancy.
- The Lee Valley Regional Park Authority.
- A passenger transport authority.
- The Broads Authority.
- A further education corporation.
- A higher education corporation.
- The governing body of a grant-maintained school which immediately before becoming such a school was a county school.
- The London Pensions Fund Authority.
- The South Yorkshire Pensions Authority.
- The Environment Agency.
- A National Park Authority established under Part III of the Environment Act 1995⁽⁵⁶⁾.

SCHEDULE 3

Regulation 10(3).

EXCLUDED MEMBERSHIP

TABLE

<i>Description of membership</i>	<i>Purposes for which membership does not count</i>	<i>Relevant notes</i>
<p>1. A credited period which is counted as a period of membership under regulation 122(1) or was counted under any corresponding earlier provision and is counted under regulation 9(1)(d).</p>	<p>Calculating total membership as for regulation 6(3) and (5) or paragraph 2, 4, 5 or 6(1) of Schedule 4 (and see regulation 15(4)).</p>	
<p>2. A period credited by virtue of regulation 66(5) (including that regulation as it applies by virtue of regulation 72) or credited under regulation 122 as respects a transfer value representing accrued rights to benefits arising out of contributions made under any additional voluntary</p>	<p>Calculating the amount of the member's retirement grant.</p>	

⁽⁵⁵⁾ 1964 c. 48; section 62 was substituted by the Police and Magistrates' Courts Act 1994 (c. 29), Schedule 5, paragraph 15.

⁽⁵⁶⁾ 1995 c. 25.

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<i>Description of membership</i>	<i>Purposes for which membership does not count</i>	<i>Relevant notes</i>
contributions scheme, where the payments began on or after 8th April 1987.		
3. Any period which has already been counted to determine whether a relevant member was entitled to the relevant benefit or has been or may be used to calculate its amount.	All regulations.	(1) and (2)
4. So much of a Class A member's total membership as exceeds 40 years.	Calculating the amount of any benefit under the Regulations.	(3) to (5)
5. So much of the total membership of a Class B member or Class C member as—	Calculating the amount of any benefit under the Regulations.	(3) to (5)
(a) is membership before he attains the age of 60 and exceeds 40 years, or		
(b) exceeds 45 years.		
6. So much of the membership of a member as respects whom an amount is recovered or retained under regulation 113 (misconduct obligations) as requires to be excluded to reduce the value referred to in regulation 113(2) (b) by that amount.	Calculating the amount of any benefit under regulations 19 to 33.	

Notes:

- (1) For paragraph 3, a relevant member is a member who—
 - (a) has entered the employment of a Scheme employer or former local authority after becoming entitled to payment of a pension benefit (other than a benefit under the National Insurance Act 1965(57)), or
 - (b) has entered such employment after becoming entitled to a benefit under regulation 31 and has not made an election under regulation 32(1) (or, in a case where he was able to do so, gave notice under regulation D12(1)(c) of the 1995 regulations (retention of entitlement to preserved benefits)), and the relevant benefit for a relevant member is the benefit mentioned in paragraph (a) or, as the case may be, paragraph (b).
- (2) Paragraph 3 applies to a maternity rights returner—
 - (a) unless she has made an election under regulation 32(1), or
 - (b) in a case where she was able to give notice under regulation D12(1)(c) of the 1995 regulations (retention of entitlement to preserved benefits), if she did so.
- (3) Any membership, which is excluded by paragraph 4 or 5(a) for calculating the amount of a death grant under regulation 38 in a case where a pension is reduced under regulation 42, is taken from the beginning of the period of membership.
- (4) A period which—

(57) 1965 c. 51.

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- (a) is the excess of any enhanced membership period counted under regulation 28 (ill-health) over the total membership otherwise, or
 - (b) is counted by virtue of regulation F6(1)(a) or (b) of the 1986 regulations (war service),
- counts as membership before attaining the age of 60 for calculating the amount of any benefit under regulations 19 to 33.
- (5) For paragraphs 4 and 5 the total membership includes—
- (a) any earlier period which was taken into account in the calculation of a retirement pension, an annual pension under the former regulations, or a superannuation allowance under Part I of the Act of 1937, or in respect of which any pension was granted under a local Act scheme, and
 - (b) any period by reference to which an additional benefit has been granted under regulation E13 of the 1986 regulations (discretionary additional benefits for certain female nursing staff) or under regulation 13 of the Benefits regulations.

SCHEDULE 4

Regulations 24, 51, 53 and 55.

REVENUE RESTRICTIONS

Preliminary

1.—(1) In these Regulations—

“Class A member” is a member who—

- (a) became a member on or after 1st June 1989 and is not to be treated as a Class B member or Class C member by virtue of a Revenue agreement; or
- (b) was a Class B member or a Class C member immediately before that date and is deemed to have become a Class A member by virtue of making a Class A election;

“Class A election” means an election duly made by a Class B member or a Class C member by notice in writing to the administering authority, before the date on which he ceases to be an active member for any reason (including death), that he wishes to be treated as a Class A member for the Scheme, as from 1st June 1989;

“Class B member” is a member who—

- (a) became a member on or after 17th March 1987 and before 1st June 1989,
- (b) has continued to be a member since before 1st June 1989 or satisfies one of the continuity conditions in relation to any period when he was not a member,
- (c) is not to be treated as a Class C member by virtue of a Revenue agreement, and
- (d) is not deemed to have become a Class A member by virtue of making a Class A election;

“Class C member” is a member who—

- (a) became a member before 17th March 1987 or is to be treated as a Class C member by virtue of a Revenue agreement,
- (b) has continued to be a member since before that date or satisfies one of the continuity conditions in relation to any period when he was not a member, and
- (c) is not deemed to have become a Class A member by virtue of a Class A election;

“continuity conditions”, in relation to a Class B member or a Class C member, are—

- (a) that his active membership ceased on his secondment or posting to another employer, at the time of the secondment or posting he had a definite expectation that he would become an active member again when it ended, and he again became an active member at the end of his secondment or posting;

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- (b) that his active membership ceased by reason of his unpaid absence and he began paying contributions again under regulation 12 within one month of returning to work;
- (c) that the member's active membership ceased wholly or partly because of her pregnancy or confinement and she began paying contributions again under that regulation within one month of returning to work as a maternity rights returner;
- (d) that the member's active membership ceased otherwise than as mentioned in paragraph (a), (b) or (c) and within one month he rejoined the Scheme as an active member and began paying contributions again under that regulation;

“existing rights member” means a member to whom regulation 5(2) of the Retirement Benefits Schemes (Continuation of Rights of Members of Approved Schemes) Regulations 1990(58) applies;

“relevant benefits” has the meaning given in section 612(1) of the Taxes Act.

(2) A person is a retained rights member if he is entitled to or has received relevant benefits accrued under—

- (a) an approved scheme;
- (b) a relevant statutory scheme (as defined in section 611A) of the Taxes Act);
- (c) A fund to which section 608 of that Act applies (funds approved before 6th April 1980);
- (d) a retirement benefits scheme (as defined in section 611 of that Act) accepted by the Commissioners of Inland Revenue as a scheme which corresponds as mentioned in section 596(2)(b) of that Act; or
- (e) a contract or trust scheme approved under section 620 or a personal pension scheme approved under section 631 of that Act.

(3) But relevant benefits which are death benefits must be disregarded if—

- (a) the member's pay in the first year of his employment during which he is a member exceeds one quarter of the Revenue permitted maximum for the year of assessment in which that first year ends; or
- (b) they do not exceed £2,500.

(4) For sub-paragraph (2) benefits accrued under the Scheme must be disregarded unless they accrued in respect of a period of membership as respects which the person is treated as a deferred member or a pensioner member by virtue of regulation 32(5).

Class A members

2.—(1) This paragraph sets out limits on benefits in respect of local government employment payable to or in respect of a Class A member under Parts II and III.

(2) But sub-paragraphs (3), (4) and (6) do not apply to benefits under Chapter IV of Part III.

(3) The aggregate pension payable must not exceed one sixtieth of the member's final pay multiplied by his total membership.

(4) But for a pension payable under regulation 27 (ill-health) the limit is one sixtieth of the member's final pay multiplied by the total membership the member would have had if he had continued as an active member until his NRD.

(5) The aggregate pension payable must not exceed one thirtieth of the Revenue permitted maximum, multiplied by the member's total membership or 20 years, if less.

(6) For sub-paragraphs (3), (4) and (5) a member who is entitled to be paid a lump sum on retirement is treated as if he were entitled instead to be paid a pension on retirement of an annual amount equal to one twelfth of the lump sum.

(7) The aggregate benefit payable by way of lump sum must not exceed three eightieths of the member's final pay, multiplied by his total membership.

(8) But for a lump sum payable under regulation 27 the limit is three eightieths of the member's final pay, multiplied by the total membership the member would have had if he had continued as an active member until his NRD.

(9) The benefits payable by way of lump sum on the death of an active or deferred member must not exceed four times his final pay or, if greater, £5,000.

(10) The total membership taken into account under sub-paragraphs (3), (4), (7) and (8) must not exceed 40 years.

(11) Without prejudice to Schedule 3, a credited period which is counted as a period of membership under regulation 122(1) does not count in calculating the total membership for this paragraph.

(12) The final pay of a Class A member must not exceed the Revenue permitted maximum.

(13) But if a Class A member is an existing rights member sub-paragraph (12) does not apply for calculating any benefit under the Scheme in so far as it is calculated by reference to a credited period which is counted as a period of membership under regulation 122(1).

Class B members and Class C members

3. Paragraphs 4 to 6 set out limits on benefits in respect of local government employment payable to or in respect of a Class B member or Class C member under Parts II and III and paragraph 7 limits additional contributions in some circumstances.

4.—(1) The aggregate pension payable on retirement at or before the member's NRD must not exceed one sixtieth of the member's final pay, multiplied by his total membership.

(2) But for a pension payable under regulation 27 the limit is one sixtieth of the member's final pay, multiplied by the total membership the member would have had if he had continued as an active member until his NRD.

(3) For a pension payable under regulation 31, if it results in a higher sum, for the maximum under sub-paragraph (1) there is substituted an amount equal to the amount that would be the maximum under that sub-paragraph if the member had remained an active member until his NRD (taking into account any reduction for retained benefits), multiplied by the fraction of which—

(a) the numerator is—

(i) the member's total membership, or

(ii) 40 years,

whichever is less, and

(b) the denominator is—

(i) his total membership, assuming he had remained an active member until his NRD, or

(ii) 40 years,

whichever is less.

(4) But sub-paragraphs (1) and (2) do not apply to benefits under Chapter IV of Part III.

(5) The aggregate pension payable on retirement after the member's NRD must not exceed—

(a) one sixtieth of the member's final pay, multiplied by his total membership;

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- (b) one sixtieth of the member's final pay at his NRD, multiplied by his total membership at his NRD—
 - (i) with such an increase as an actuary appointed by the appropriate administering authority considers appropriate in view of the period of delay in payment between his NRD and the actual date the pension becomes payable, or
 - (ii) adjusted to reflect any increase in the general level of retail prices obtaining in Great Britain during that period;
 - (c) one sixtieth of the member's final pay, multiplied by his increased period of membership, whichever is the greatest.
- (6) For sub-paragraphs (1) to (5) a member who is entitled to be paid a lump sum on retirement is treated as if he were entitled instead to be paid a pension on retirement of an annual amount equal to one twelfth of the lump sum.
- (7) A member's increased period of membership is the sum of—
- (a) his total membership ending with his NRD, and
 - (b) his total membership after his NRD,
- but must not exceed 45 years.

- 5.—**(1) The aggregate benefit payable by way of lump sum on retirement at or before NRD—
- (a) in the case of a Class B member or a Class C member with a total membership period of less than 20 years, must not exceed three eightieths of the member's final pay, multiplied by his total membership;
 - (b) in the case of a Class B member must not be calculated by reference to final pay exceeding £100,000; and
 - (c) in the case of a Class C member whose total membership is at least 20 years, must not exceed one and a half times his final pay.
- (2) But for a lump sum payable under regulation 27 the limit is three eightieths of the member's final pay, multiplied by the total membership the member would have had if he had continued as an active member until his NRD.
- (3) But sub-paragraph (2) does not apply to benefits under Chapter IV of Part III.
- (4) The aggregate benefit payable by way of lump sum on retirement after NRD must not exceed—
- (a) three eightieths of the member's final pay, multiplied by his total membership;
 - (b) three eightieths of the member's final pay at his NRD, multiplied by his total membership at his NRD, together with interest in respect of the period of delay in payment between his NRD and the actual date of payment;
 - (c) three eightieths of the member's final pay, multiplied by his increased period of membership,
- whichever is the greatest.
- (5) A member's increased period of membership is the aggregate of—
- (a) his total membership ending with his NRD, and
 - (b) his total membership after his NRD,
- but must not exceed 45 years.
- (6) The benefits payable by way of lump sum on the death of an active or deferred member must not exceed four times his final pay or, if greater, £5,000.

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(7) If a sum other than £100,000 is specified by the Treasury as respects any year for section 590(3) of the Taxes Act (as that section continues to have effect for Class B members by virtue of paragraph 18(2) of Schedule 6 to the Finance Act 1989⁽⁵⁹⁾), then sub-paragraph (1)(b) has effect with the substitution for the reference to £100,000 of a reference to that sum.

6.—(1) The total membership taken into account under paragraphs 4(1), (2), (5)(a) and (b) and (7)(a) and 5(1)(c), (4)(a) and (b) and (5)(a) must not exceed 40 years.

(2) Without prejudice to Schedule 3, a credited period which is counted as a period of membership under regulation 122(1) does not count in calculating the total membership for sub-paragraph (1) or paragraph 4 or 5.

7.—(1) If adding the additional contributions payable by a Class B member or a Class C member under an agreement made by him before the commencement date (other than AVCs payable under Schedule C4 to the 1995 regulations or any corresponding earlier provision) to those payable by him under regulations 12, 17 and 18 would cause the total of those contributions to exceed 15 per cent. of his pay, he may not pay that excess, but he may pay a lump sum representing it to the Scheme at a time permitted by the Retirement Benefits Schemes (Continuation of Rights of Members of Approved Schemes) Regulations 1990⁽⁶⁰⁾.

(2) That lump sum must be calculated in a way approved by the Government Actuary, who may issue guidance indicating how it is to be done.

Maximum additions under regulations 53 and 55

8.—(1) The maximum addition under regulation 53 or 55 is—

- (a) the period (if any) by which the person's potential period of membership falls short of 40 years, or
- (b) his potential period of membership,

whichever is the shorter.

(2) His potential period of membership is the period he would be entitled to count as a period of membership in relation to his local government employment, assuming—

- (a) if he is not an active member on the date of the resolution, that he became such a member on that date, and
- (b) that he continued as an active member until he was aged 65.

(3) If—

- (a) the resolution under regulation 53 relates to a person who on the date of the resolution has retained benefits, or
- (b) on the date of the election under regulation 55 the member has retained benefits,

the period of 40 years mentioned in sub-paragraph (1) must be reduced by the appropriate period.

(4) The appropriate period is such period as is certified by an actuary appointed by the appropriate administering authority to be sufficient to secure—

- (a) that the aggregate of—
 - (i) the relevant income benefits, and
 - (ii) the pension equivalent of the relevant capital benefits,will not exceed two-thirds of his final pay; and

⁽⁵⁹⁾ 1989 c. 26.

⁽⁶⁰⁾ S.I. 1990/2101.

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- (b) that his retirement grant will not exceed his final pay by more than 50 per cent.
- (5) In this regulation—
 - “pension equivalent” has the meaning given in regulation 5(5)(b) of the Retirement Benefits Schemes (Restriction on Discretion to Approve) (Additional Voluntary Contributions) Regulations 1993⁽⁶¹⁾;
 - “the relevant income benefits”, in relation to a member, means the aggregate annual amount of—
 - (a) the actuarial value, expressed as an annuity payable to him, of the relevant benefits which are pension benefits, and
 - (b) the part of his retirement pension attributable to his period of membership before his NRD; and
 - “the relevant capital benefits”, in relation to a member, means the aggregate amount of—
 - (a) his retirement grant, and
 - (b) any lump sum comprised in the relevant benefits which are pension benefits.
- (6) For the purposes of sub-paragraphs (4) and (5)—
 - (a) it is to be assumed that the person will, until his NRD, continue in the same employment and on the same terms and conditions (including, in particular, his scale of pay) as at the date of the resolution or, as the case may be, the election (assuming, if he has not entered the employment of the authority at that date, that he had done so on that date on the scale of pay at which the employment was offered to him),
 - (b) any period of membership on or after that date is to be disregarded, and
 - (c) regard is to be had to any advice from the Commissioners of Inland Revenue as to the calculation of the value of the earlier benefits.

Controlling directors

- 9.—(1) This paragraph applies to any member who is a controlling director, as defined in paragraph 5(5) of Schedule 23 to the Taxes Act.
- (2) Regulation 22(1)(a) does not apply to a controlling director.
 - (3) For determining whether a controlling director who is a Class A member has retained benefits, “approved scheme” includes—
 - (a) a retirement annuity contract or trust scheme approved under Chapter III of Part XIV of the Taxes Act, or
 - (b) any personal pension scheme approved under Chapter IV of that Part,so far as it provides benefits secured by contributions in respect of his service with his Scheme employer or an associated employer.
 - (4) An employer is associated with another if one is controlled by the other or both are controlled by a third party; and control must be construed in accordance with section 840 of the Taxes Act or, in the case of a close company (as defined in section 416 of that Act) in accordance with section 416.
 - (5) Paragraph 1(3)(a) does not apply to controlling directors.

⁽⁶¹⁾ S.I. 1993/3016.

Overriding provisions

10. Where by virtue of the Taxes Act or any later enactment schemes which were approved schemes before a certain date, have effect as if their rules restricted the total benefits payable under them, the rules of the Scheme have effect subject to those restrictions, notwithstanding any amendments of them by virtue of these or any earlier regulations after the date of that Act or enactment, and in so far as those restrictions would permit those total benefits to be greater than is otherwise permitted under the Scheme, those restrictions shall prevail.

SCHEDULE 5

Regulation 74.

APPROPRIATE FUNDS

PART I

GENERAL RULES

1.—(1) The appropriate fund for a member is the fund specified in column 2 of the following Table for a member of his description.

(2) But where a member falls into paragraph 5 of that Table or paragraph 3 of the Table in Part II of this Schedule, the Secretary of State may by direction substitute another fund (“the substituted fund”).

(3) Before doing so he must consult with any bodies appearing to him to be affected by the proposed direction.

(4) The direction may require the making of financial adjustments between the funds, whether by way of a payment to the substituted fund or of a transfer of assets or both.

(5) It may also contain provision as to the transfer of liabilities to the substituted fund and any other consequential and incidental matters.

(6) Where an administering authority have established an admission agreement fund under regulation 75—

(a) references in this Schedule and in regulation 74 to the fund are to the fund maintained by that authority under regulation 73, and

(b) in relation to a member employed by a body specified in the notice required by regulation 75(3), the appropriate fund is the admission agreement fund.

TABLE

<i>Member</i>	<i>Appropriate fund</i>
1. An employee of an administering authority (other than a London member).	Fund maintained by that authority.
2. A London member.	Fund maintained by the London Pensions Fund Authority.
3. A Welsh member.	Appropriate regulation 3 fund.
4. A Part II member.	Fund specified for him in Part II of this Schedule.

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<i>Member</i>	<i>Appropriate fund</i>
5. An employee of a company under the control of a Scheme employer specified in Schedule 2.	Fund which is the appropriate fund for employees of that Scheme employer.
6. An admission agreement employee.	Fund maintained by the administering authority with whom the admission agreement making him eligible for membership was made.
7. Members for whom no fund is specified by paragraphs 1 to 6, being—	(a) (a) Fund maintained by the administering authority specified for that authority in column 2 of the Table in Part III of this Schedule;
(a) members whose employing authority is specified in column 1 of the Table in Part III of this Schedule;	
(b) (b) members whose employing authority's area is situated wholly or mainly in the local government area of another employing authority which is specified in column 1 of the Table in Part III of this Schedule.	(b) (b) Fund maintained by the administering authority specified for that other authority in column 2 of the Table in Part III of this Schedule.
8. Members for whom no fund is specified by paragraphs 1 to 7.	Fund maintained by the administering authority within whose local government area all or most of his employing authority's area lies.

Notes

- 1.—(1) A London member is a member to whom sub-paragraph (2), (3) or (4) applies.
- (2) This sub-paragraph applies to an employee of a London borough council or of the Common Council who—
- immediately before 1st April 1974 was by virtue of article 14 or 15 of the London Authorities (Superannuation) Order 1965(62) entitled to participate in the benefits of the superannuation fund maintained under Part I of the Act of 1937 by the Greater London Council,
 - became a pensionable employee (within the meaning of the 1986 regulations) on 1st April 1974, and
 - has since 1st April 1974 continued in the employment of the same London borough council, or, as the case may be, of the Common Council.
- (3) This sub-paragraph applies to a person who—
- is eligible to be a member by virtue of regulation 127(3), and
 - immediately before 1st April 1974 was entitled to participate in the benefits of the superannuation fund maintained under Part I of the Act of 1937 by the Greater London Council.
- (4) This sub-paragraph applies to a person who—
- is eligible to be a member by virtue of regulation 127(5),
 - is an employee of—

(62) S.I. 1965/621.

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- (i) the probation committee for any area in Greater London other than the City of London probation area,
 - (ii) the London Residuary Body established by section 57(1)(a) of the Local Government Act 1985(63),
 - (iii) the Lee Valley Regional Park Authority,
 - (iv) the London Fire and Civil Defence Authority established by section 27 of that Act,
 - (v) the London Waste Regulation Authority, the West London Waste Authority, the North London Waste Authority, the East London Waste Authority or the Western Riverside Waste Authority (all of which authorities were established by the Waste Regulation and Disposal (Authorities) Order 1985(64)), or
 - (vi) the Commission for Local Administration in England, and
- (c) either—
- (i) within one month and a day after ceasing to be an employee of the Inner London Education Authority established by section 18 of the Local Government Act 1985, became an employee of a London borough council or of the Common Council, or
 - (ii) at any time after 31st March 1990 ceased to be an employee of the London Residuary Body, and within one month and a day after so ceasing became an employee of a London borough council or of the Common Council.

2.—(1) A Welsh member is a member whose appropriate fund was determined immediately before the commencement date by regulation 3 of the Local Government Pension Scheme (Local Government Reorganisation in Wales) Regulations 1995(65) and who continues to be employed by the same employing authority.

(2) The appropriate regulation 3 fund for such a member is the fund determined under that regulation for him.

3. A Part II member is a member falling within column 1 of the Table in Part II of this Schedule.

PART II

MISCELLANEOUS AUTHORITIES

TABLE

<i>Member</i>	<i>Appropriate fund</i>
1. Employee of the Commission for Local Administration in Wales.	Fund maintained by Cardiff County Council.
<i>Notes</i>	
1.	An ILEA employer is an institution or school formerly assisted or maintained by the Inner London Education Authority, or a corporation which has been established for the purpose of conducting an institution or school formerly assisted or maintained by that Authority.
2.	A metropolitan county employer is a school, corporation or institution, the whole or greater part of which is situated in a metropolitan county.
3.	A further education corporation and a higher education corporation are to be treated as situated where the institution conducted by the corporation is situated.

(63) 1985 c. 51.

(64) S.I. 1985/1884.

(65) S.I. 1995/1985.

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<i>Member</i>	<i>Appropriate fund</i>
<p>2. Person who—</p> <p>(a) is eligible to be a member by virtue of regulation 127(3), and</p> <p>(b) immediately before 1st April 1974 was entitled to participate in the superannuation fund maintained under Part I of the Act of 1937 by Newham London borough council.</p>	<p>Fund maintained by Newham London borough council.</p>
<p>3. Member employed by a further education corporation, a higher education corporation, a designated institution or the governing body of a grant-maintained school which is—</p> <p>(a) an ILEA employer;</p> <p>(b) (b) a metropolitan county employer;</p> <p>(c) (c) another employer.</p>	<p>(a) (a) Fund maintained by the London Pensions Fund Authority;</p> <p>(b) (b) Fund maintained by the authority specified in column 2 of paragraph 4 of this Part of this Schedule in relation to the area in which the whole or greater part of the school, corporation or institution is situated;</p> <p>(c) (c) Fund to which the local authority contributes.</p>
<p>4. Employee of a body the greater part of whose area falls within—</p> <p>Greater Manchester</p> <p>Merseyside</p> <p>West Midlands</p> <p>Tyne and Wear</p> <p>West Yorkshire</p> <p>South Yorkshire.</p>	<p>Fund maintained by—</p> <p>Tameside district council</p> <p>Wirral district council</p> <p>Wolverhampton district council</p> <p>South Tyneside district council</p> <p>Bradford district council</p> <p>South Yorkshire Pensions Authority.</p>
<p>5. Employee of the Residuary body for Wales.</p>	<p>Fund maintained by Cardiff County Council.</p>

Notes

1. An ILEA employer is an institution or school formerly assisted or maintained by the Inner London Education Authority, or a corporation which has been established for the purpose of conducting an institution or school formerly assisted or maintained by that Authority.
2. A metropolitan county employer is a school, corporation or institution, the whole or greater part of which is situated in a metropolitan county.
3. A further education corporation and a higher education corporation are to be treated as situated where the institution conducted by the corporation is situated.

PART III
MEMBERS AFFECTED BY LOCAL GOVERNMENT REORGANISATION
TABLE
SECTION A

<i>Employing authority</i>	<i>Administering authority</i>
Denbighshire County Council	Flintshire County Council
Wrexham County Borough Council	
Cardiganshire County Council	Carmarthenshire County Council
Pembrokeshire County Council	
Blaenau Gwent County Borough Council	Torfaen County Borough Council
Caerphilly County Borough Council	
Monmouthshire County Council	
Newport County Borough Council	
Aberconwy and Colwyn County Borough Council	Caernarfonshire and Merionethshire County Council
Anglesey County Council	
Bridgend County Borough Council	Rhondda, Cynon, Taff County Borough Council
Merthyr Tydfil County Borough Council	
The Vale of Glamorgan County Borough Council	Cardiff County Council
Neath and Port Talbot County Borough Council	Swansea County Council
North Somerset District Council	Bath and North East Somerset District Council
South Gloucestershire District Council	
City of Bristol Council	
Kingston upon Hull	East Riding of Yorkshire District Council
North Lincolnshire District Council	
North East Lincolnshire District Council	
Redcar and Cleveland Borough Council	Middlesbrough Borough Council
Hartlepool Borough Council	
Stockton-on-Tees Borough Council	

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<i>Employing authority</i>	<i>Administering authority</i>
York District Council	North Yorkshire County Council
Luton Borough Council	Bedfordshire County Council
Milton Keynes Borough Council	Buckinghamshire County Council
Derby City Council	Derbyshire County Council
Bournemouth Borough Council	Dorset County Council
Poole Borough Council	
Darlington Borough Council	Durham County Council
Brighton and Hove District Council	East Sussex County Council
Portsmouth City Council	Hampshire County Council
Southampton City Council	
Stoke-on-Trent City Council	Staffordshire County Council
Thamesdown Borough Council	Wiltshire County Council
Leicester City Council	Leicestershire County Council
Rutland District Council	

SECTION B

<i>Employing authority</i>	<i>Administering authority</i>
Bracknell Forest Borough Council	Royal Borough of Windsor and Maidenhead
Newbury District Council	
Reading Borough Council	
Slough Borough Council	
Wokingham District Council	
Peterborough City Council	Cambridgeshire County Council
Halton Borough Council	Cheshire County Council
Warrington Borough Council	
Plymouth City Council	Devon County Council
Torbay Borough Council	
Southend-on-Sea Borough Council	Essex County Council
Thurrock Borough Council	
Medway Towns District Council	Kent County Council
Blackburn with Darwen Borough Council	Lancashire County Council

<i>Employing authority</i>	<i>Administering authority</i>
Blackpool Borough Council	
Nottingham City Council	Nottinghamshire County Council
The Wrekin District Council	Shropshire County Council
Herefordshire District Council	Worcestershire County Council

SCHEDULE 6

Regulation 137.

CERTAIN CITY OF LONDON EMPLOYEES AND FORMER CONTRIBUTORS

PART I

CITY OF LONDON EMPLOYEES

1. For any member who is an existing contributor (as defined in the Local Government Superannuation (City of London) Regulations 1977(**66**)) regulation 141 applies with these modifications—

- (a) omit paragraphs (1) to (3), and
- (b) in paragraph (4) for the words “regulation J17(3)(e) of the 1974 regulations”, “those regulations” and “Scheme employer” substitute the words “regulation 19(3) of the Local Government Superannuation (City of London) Regulations 1977”, “the 1974 regulations” and “City of London employing body” respectively.

2.—(1) For any member who is an existing contributor or a former contributor (as so defined) regulation 141 applies with these modifications.

(2) References to old statutory provisions must be taken as references to the local Act superannuation provisions or, as the case may be, to the particular corresponding provision of the local Act superannuation provisions.

(3) The old statutory provisions are—

- (a) the Acts of 1937 to 1953, or the regulations made under them (including those provisions applying as amended or extended by any local Act or scheme or together with any such provisions) or
- (b) the former regulations or a provision in the former regulations.

(4) References to old funds must be taken as references to the local Act superannuation fund (as defined in the Local Government Superannuation (City of London) Regulations 1977(**67**)).

(5) References to contributory employees must be taken as references to contributors to that fund.

(6) If immediately before the commencement date the member was entitled by virtue of paragraph 3 of Schedule M3 to the 1995 regulations to make contributions at a lower rate, regulation 12 has effect, while he continues in the employment of the same City of London employing body, as if he were a member with lower rate rights whose standard contribution rate was that lower rate.

(7) If immediately before the commencement date he—

(66) S.I. 1977/1341.

(67) S.I. 1977/1341.

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- (a) was prospectively entitled under the local Act superannuation provisions to benefits which did not include a lump sum retiring allowance and a pension payable to his widow, and
 - (b) did not make an election under regulation E19(2) of the 1974 regulations,
- these Regulations apply with the modifications set out in paragraphs 3 and 5.

(8) But if a person within paragraph (7)—

- (a) first married on or after 1st October 1977,
- (b) has continued to contribute to the pension fund maintained by the Common Council from the day on which he first became a member and without a break of 12 months or more, and
- (c) at a time when he is a member and within three months after first marrying elects by notice in writing to the Common Council to be treated as a person falling within paragraph (7),

these Regulations apply with the modifications set out in paragraphs 4 and 5.

(9) These Regulations also apply with the modifications set out in paragraphs 4 and 5—

- (a) if a person within paragraph (7) who does not fall within paragraph (8)(a) and (b) made a similar election to that mentioned in paragraph (8)(c) under regulation E19(2) of the 1974 regulations; or
- (b) if a person who does not fall within paragraph (7)—
 - (i) was prospectively entitled under the local Act superannuation provisions to benefits which did not include a lump sum retiring allowance, and
 - (ii) did not make an election under regulation E19(2) of the 1974 regulations.

3.—(1) In regulation 20(2) for “80” substitute “60”.

(2) In regulation 41—

- (a) for “spouse” and “spouse’s” wherever they occur, substitute “widow” and “widow’s” respectively;
- (b) for paragraph (4) to (6) substitute—

“(4) The long-term pension is the aggregate of—

- (a) one four hundred and eightieth of the deceased’s pay multiplied by the length in years of his period of membership before 1st April 1972, and
- (b) one one hundred and sixtieth of his pay, multiplied by the length in years of the period of his membership after 31st March 1972.”.

(3) Omit regulations 45(7) and (8), 46, 54 and 57.

4.—(1) In regulation 20 for paragraph (2) substitute—

“(2) Unless another multiplier is indicated, the appropriate multiplier for a pension is the aggregate of—

- (a) the appropriate fraction of A, and
- (b) the appropriate fraction of B,

where—

the appropriate fraction mentioned in paragraph (a) is—

$$\frac{\text{the member's period of membership before 1st April 1972}}{\text{his total membership}}$$

the appropriate fraction mentioned in paragraph (b) is—

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the member's period of membership after 31st March 1972
his total membership

A is

the member's period of membership before 1st April 1972
70

B is

the member's period of membership after 31st March 1972
60

.”

(2) In regulation 41—

- (a) for “spouse” and “spouse’s” wherever they occur, substitute “widow” and “widow’s” respectively;
- (b) for paragraph (4) to (6) substitute—

“(4) The long-term pension is the aggregate of—

- (a) three tenths of the retirement pension to which the deceased was or would have been entitled at the time of his death in respect of the period of his membership before 1st April 1972 (but see paragraph (5)),
- (b) one four hundred and eightieth of the deceased’s pay, multiplied by his period of membership before 1st April 1972, and
- (c) one one hundred and sixtieth of the deceased’s pay, multiplied by his period of membership after 31st March 1972.

(5) Where—

- (a) the widow’s age at the date of the deceased’s death is greater than his, or
- (b) her age is less and she has no eligible child,

the amount calculated under paragraph (4)(a) is to be increased or reduced by an amount certified by an actuary appointed by the appropriate administering authority to be appropriate.”.

(3) In regulation 45—

- (a) after paragraph (3) insert—

“(3A) Where a widow’s long-term pension is payable under regulation 41, no children’s long-term pension is payable until the day after the widow’s death.”; and

- (b) for paragraphs (5) to (7) substitute—

“(5) The pension is the appropriate fraction of the aggregate of—

- (a) three tenths of the retirement pension to which the deceased was or would have been entitled at the time of his death in respect of his membership before 1st April 1972,
- (b) one four hundred and eightieth of his pay, multiplied by the length in years of his period of membership before 1st April 1972, and
- (c) one one hundred and sixtieth of his pay, multiplied by the length in years of his period of membership after 31st March 1972.

(6) For paragraph (5) no account shall be taken of any period of membership before attaining the age of 60 years beyond a total of 40 years; and any period of membership

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which is accordingly to be left out of account shall be taken from the beginning of the member's period of membership.”.

(4) In regulation 46(10), for the words from “training rate” onwards substitute the words “the pension is reduced by the excess”.

(5) Omit regulations 54 and 57.

5.—(1) In regulations 25(1), 26(1) and 31(3) omit the words “and retirement grant”.

(2) In regulations 25(2), 26(2) and 27(2) for the words “and grant are” substitute the word “is”.

(3) In regulations 27(1), and 31(4), (5) and (7) omit the words “and grant”.

(4) In regulation 28(1) omit the words “or grant”.

(5) In regulation 29—

(a) in paragraph (2) omit the words “and retirement grant, each”, and

(b) omit paragraphs (6) and (7).

(6) In regulation 38 for paragraph (5) substitute—

“(5) The amount of a pensioner member's death grant is the greater of his pay or his pay multiplied by—

$$3 \times \frac{\text{his pension membership period}}{80}$$

(but see paragraphs (5A) and (5B)).

(5A) The amount mentioned in paragraph (5) must be reduced—

(a) by any retirement grant paid to him, and

(b) by any payments which were made to him in respect of retirement pension (or would have been so made apart from regulation 29, 33 or 110).

(5B) If the pensioner member became entitled to his pension under regulation 31—

(a) paragraphs (5) and (5A) do not apply, and

(b) the amount of his death grant is the greater of amount A or amount B.

(5C) Amount A is his pay multiplied by—

$$3 \times \frac{\text{his pension membership period}}{80},$$

less the reduction mentioned in paragraph (5A).

(5D) Amount B is the amount of his pay (less that reduction), multiplied by—

$$\frac{\text{his pension membership period}}{\text{the total membership he would have had at NRD}}$$

(5E) A pensioner member's pension membership period is the period of membership taken into account in calculating the multiplier for his retirement pension.”.

(7) After paragraph (4) of regulation 41 insert—

“(4A) For paragraph (4) no account shall be taken of any period of membership before attaining the age of 60 years beyond a total of 40 years; and any period of membership which is accordingly to be left out of account shall be taken from the beginning of the member's period of membership.”.

(8) Omit regulations 54 and 57.

PART II

FORMER COMMON COUNCIL LOCAL ACT SCHEME MEMBERS (DISCRETIONARY RIGHTS)

6.—(1) For any active member who—

- (a) immediately before 1st October 1977 was a contributor to the superannuation fund maintained by the Common Council under their local Act scheme,
- (b) became a member on that date and has remained an active member since that date, and
- (c) has been employed by a City of London employing body since that date without a disqualifying break of service,

these regulations apply with these modifications.

(2) After regulation 28(2) insert—

“(2A) But if, in any case where the enhanced membership period would otherwise be less—

- (a) the employing authority consider it appropriate to do so, and
- (b) if they are not the Common Council, that Council consent,

the employing authority may resolve that the enhanced membership period should be increased to any period not exceeding the member's total membership plus 10 years.”.

(3) In regulation 52(2) at the end of paragraph (d) add the words “or, if the employing authority consider it appropriate to do so and resolve accordingly, any longer period not exceeding 10 years”.

PART III

FORMER CONTRIBUTORS

7.—(1) This paragraph applies to a person—

- (a) who immediately before 1st April 1974 was a contributory employee to whom the Acts of 1937 to 1953 and the regulations made under them applied either as modified or extended by, or together with, any local Act or scheme,
- (b) who on that date became a pensionable employee under a scheduled body (within the meaning of the 1986 regulations), and
- (c) to whom immediately before the commencement date paragraph 6 of Schedule M2 to the 1995 regulations applied.

(2) Where any relevant provision of the former scheme of a person to whom this paragraph applies would have been more beneficial than the corresponding provision of these Regulations, these Regulations have effect, for the appropriate period, as if the relevant provision had applied.

(3) For sub-paragraph (2) the person's former scheme is the provisions which applied as mentioned in sub-paragraph (1)(a).

(4) For sub-paragraph (2) a provision of a former scheme is a relevant provision if it was similar to one of the provisions of these Regulations specified in sub-paragraph (5).

(5) They are—

- (a) regulation 6(3) (latest joining date);
- (b) regulation 12 (member's contributions);
- (c) regulation 13(2)(a) (exclusion from pay of non-contractual overtime);

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- (d) regulations 21 to 23 (pay);
 - (e) regulation 25(3) to (5) (normal retirement age and NRD);
 - (f) regulation 110 (application of abatement policy in individual cases); and
 - (g) if the person made no election under regulation E19 of the 1974 regulations, regulation 33 (surrenders).
- (6) Where the person—
- (a) having voluntarily resigned from his employment during the appropriate period, becomes entitled to receive a payment under regulation 87 (rights to return of contributions), and
 - (b) if his former scheme had still applied to him, would have been entitled to interest on the contributions,

he is entitled to receive out of the appropriate fund interest on so much of the amount of that payment as is equal to the contributions paid by him in respect of service before 1st April 1972 to any pension fund under Part I of the Act of 1937 or a local Act scheme.

(7) Interest under sub-paragraph (6) is to be calculated, to the date the person left employment, at the same rate and with the same rests as if payable under his former scheme.

- (8) For this paragraph the appropriate period is—
- (a) the period of application specified in the relevant provision of the person's former scheme, or
 - (b) if none is specified, the period during which he continues in the employment of the body mentioned in sub-paragraph (1)(b).