

1977 No. 205

## LOCAL GOVERNMENT

Local Government (Superannuation) (Amendment) Regulations  
(Northern Ireland) 1977

Made . . . . . 19th July 1977

Coming into operation . . . . . 26th August 1977

The Department of the Environment in exercise of powers conferred by section 103 of the National Insurance Act (Northern Ireland) 1966(a) (in accordance with which section the Department(b) of Finance had determined the Ministry of Health and Local Government(c) to be the appropriate Ministry for the purposes of that section to make regulations modifying the scheme for the provision of pensions and other benefits established by regulations made under section 2 of the Local Government (Superannuation) Act (Northern Ireland) 1950(d) and by articles 9 and 14 of the Superannuation (Northern Ireland) Order 1972(e) and now vested in it(c) and of all other powers enabling it in that behalf, and after consultation with the Association of Local Authorities of Northern Ireland, the Northern Ireland Local Government Officers' Superannuation Committee and such representatives of other persons likely to be affected by the regulations as appeared to it to be appropriate, hereby makes the following regulations:

*Citation and commencement*

1. These regulations may be cited as the Local Government (Superannuation) (Amendment) Regulations (Northern Ireland) 1977 and shall come into operation on 26th August 1977.

*Interpretation*

2. In these regulations—

“the Act of 1966” means the National Insurance Act (Northern Ireland) 1966;

“approved non-local government scheme” means a non-local government scheme which is wholly approved by the Commissioners of Inland Revenue under section 208 of the Income and Corporation Taxes Act 1970(f), or approved by the said Commissioners under section 222 of that Act or under Chapter II of Part II of the Finance Act 1970(g) or approved for this purpose by the said Commissioners;

“the Committee” means the Northern Ireland Local Government Officers' Superannuation Committee;

“the Department” means the Department of the Environment;

(a) 1966 c. 6 (N.I.) (the said section 103 having been continued in force by regulation 3 of S.R. 1975 No. 48 (I, p. 217))

(b) Formerly Ministry: see 1973 c. 36 Sch. 5 para. 8(1)

(c) See S.R. & O. (N.I.) 1964 No. 205 art. 2 (p. 937); S.R. & O. (N.I.) 1973 No. 504 art. 7(1) (II, p. 2992); 1973 c. 36 Sch. 5 para. 8(1); and S.I. 1976/424 (N.I. 6)

(d) 1950 c. 10 (N.I.)

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

(f) 1970 c. 10

(g) 1970 c. 24

“employing authority” means a local authority as defined in article 2(2) of the Order or a designated body as defined in regulation 6 of the Local Government (Superannuation) (Prescribed Persons) Regulations (Northern Ireland) 1975(h);

“local government employment” means employment by virtue of which the person employed is an officer entitled to participate in the superannuation benefits provided by the principal regulations;

“non-local government employment” means employment in which the person employed participates in superannuation benefits provided otherwise than by the principal regulations, and “approved non-local government employment” shall be construed accordingly;

“non-local government scheme” means a superannuation scheme or other arrangements for superannuation other than those provided in the principal regulations;

“the Order” means the Superannuation (Northern Ireland) Order 1972;

“the principal regulations” means the Local Government (Superannuation) Regulations (Northern Ireland) 1962(i);

“scheme managers” means—

(a) in the application of these regulations to a statutory scheme, the Department concerned or police or fire authority administering the scheme; and

(b) in any other case, the person responsible for the management of a non-local government scheme;

“the Social Security Act” means the Social Security (Northern Ireland) Act 1975(j);

“statutory scheme” means a scheme established under article 3 of the Order or other arrangements for superannuation maintained in pursuance of regulations made, or having effect as if made, under articles 11 and 12 of the Order or section 25 of the Police Act (Northern Ireland) 1970(k) or a Fireman’s Pension Scheme made under section 17 of the Fire Services Act (Northern Ireland) 1969(l);

and other words and expressions have the same meaning as in the principal regulations.

#### *Amendments relating to added years*

3. Regulation 26 of the principal regulations (which relates to added years in certain cases) shall be amended as follows:

(a) in paragraph (1)—

(i) the words “other than a designated body” shall be deleted;

(ii) for the words “a local” there shall be substituted “an employing”;

(b) for paragraph (2) there shall be substituted—

“(2) An application by an officer for the purposes of paragraph (1) shall be made in writing to the employing authority by whom he is employed—

(h) S.R. 1975 No. 347 (II, p. 1695)

(i) S.R. & O. (N.I.) 1962 No. 210 (p. 793) as amended by the following relevant regulations—S.R. & O. (N.I.) 1966 No. 274 (p. 871); S.R. 1974 No. 72 (I, p. 211); S.R. & O. (N.I.) 1971 No. 108 (p. 539); S.R. 1975 No. 187 (II, p. 984); S.R. & O. (N.I.) 1973 No. 242 (I, p. 1207); S.R. 1975 No. 347 (II, p. 1695)

(j) 1975 c. 15

(k) 1970 c. 9 (N.I.)

(l) 1969 c. 13 (N.I.)

- (a) within 6 months after the date on which he became an officer in their employment; or
- (b) within 6 months after the date on which the provisions of paragraph (1) first became applicable in his case, provided that at the time he makes an application he has not attained the age of 59 years.”
- (c) for paragraph (5) there shall be substituted—

“(5) If the aggregate of any amount payable by an officer under paragraph (4) or under regulation 26B and the amount payable by him by way of contributions under regulation 8 exceeds fifteen per cent of his remuneration he shall satisfy his liability in respect of the excess over fifteen per cent by payment in a lump sum of a sum calculated by the Government Actuary to represent the capital value of the excess.”

4. After regulation 26 of the principal regulations there shall be added the following regulations—

*“Increase of contributing service on payment of a lump sum*

**26A.** If an officer elects by notice in writing given to the Committee within twelve months after the date on which he first becomes an officer or if he was an officer immediately before 26th August 1977 within twelve months thereafter, to make a payment to the superannuation fund in order to be entitled to reckon an additional period, not exceeding the maximum length determined in accordance with the Eleventh Schedule as contributing service, he shall, if he pays to the fund by a lump sum an amount calculated in accordance with Part I of the Twelfth Schedule within the period of twelve months referred to above, be entitled, in relation to the employment in respect of which he is an officer, to reckon that additional period as contributing service, but such additional period shall not be reckonable as service for the purpose of determining whether any benefit is payable to or in respect of the officer under these regulations:

Provided that an election under this regulation shall not be made by an officer who on first becoming an officer had attained the age of 59 years.

*Increase of contributing service on the making of periodical payments*

**26B.—(1)** An officer (not being an officer who has attained the age of 59 years) may, by notice in writing to the Committee, elect to make payments to the superannuation fund in order to be entitled, in relation to the employment in respect of which he is an officer, to reckon an additional period, not exceeding the maximum length determined in accordance with the Eleventh Schedule, as contributing service, but such additional period shall not be reckonable as service for the purpose of determining whether any benefit is payable to or in respect of the officer under these regulations.

(2) Where the Committee is not the employing authority, the officer shall, when giving a notice under this regulation, send a copy of that notice to the employing authority.

(3) The amount payable by an officer who has made an election under this regulation shall be calculated and paid in accordance with Part II of the twelfth schedule and shall, subject to regulation 26(5) be paid to the superannuation fund by way of additional contributions, at such intervals as the Committee may determine, which contributions shall commence to be payable on the officer's birthday next following the day on which the election is made under this regulation and shall cease to be payable on the day immediately before the birthday of the officer at which or, as the case may be, the birthday immediately preceding the date at which he would become entitled by virtue of regulation 9(1)(a), (b)(ii) or (d), if he then ceased to be employed, to an annual pension.

(4) An officer who has completed payments under this regulation shall be entitled, in relation to the employment mentioned in paragraph (1), to reckon the additional period in respect of which those payments were made as contributing service and an officer who is in the course of making payments under this regulation shall be entitled to reckon such additional period (if any) as is determined in accordance with the thirteenth schedule as contributing service.

(5) The provisions of paragraph (6) of regulation 8 shall apply in relation to any amount payable by an officer under this regulation as they apply in relation to contributions payable by an officer under paragraph (1) of that regulation."

*Consequential amendments relating to added years*

5.—(1) In regulation 2(1) of the principal regulations (which defines expressions used in the regulations) in the definition of "added years" for the figure "26" there shall be substituted "26, 26A or 26B"; and in the definition of "contributing service" for the expression "26 or 29" there shall be substituted "26, 26A, 26B or 29".

(2) After regulation 10(5) of the principal regulations (scales of pension and retiring allowance) there shall be added the following paragraphs:—

"(6) In the case of an officer entitled under regulation 26A or 26B to reckon an additional period as contributing service who had at the appropriate time attained the age of 45 years or over, the amount of the annual pension shall be increased by the amount ascertained by multiplying one two hundred and fortieth of his average remuneration by the length in years of that additional period but no account shall be taken of that additional period in calculating the amount of the retiring allowance.

(7) In this regulation "appropriate time" has the meaning assigned thereto by paragraph 1(2) of the eleventh schedule."

(3) In regulation 15(3) of the principal regulations (widow's pension) there shall be inserted the following proviso—

"(i) if any such pension as is mentioned in sub-paragraphs (a), (b) or (c) would have been increased under regulation 10(6), no account shall be taken of the increase;"

and the existing provisos (i) and (ii) shall be re-numbered (ii) and (iii) respectively;

(4) The sixth schedule to the principal regulations (additional contributions for added years) shall be amended by inserting in the table above the first entry in each column, the entries "25 and 27" and ".15" in columns (1) and (2) respectively.

(5) Schedules A, B and C shall be included in the principal regulations as the eleventh, twelfth and thirteenth schedules respectively.

*Amendments relating to child's allowance*

6.—(1) For regulation 15A of the principal regulations (child's allowance) there shall be substituted:—

*"Child's allowance*

**15A.**—(1) Subject to and in accordance with the ninth schedule and as hereafter in this regulation provided, if a person dies who—

- (a) was entitled at the time of his death to receive payments in respect of an annual pension; or
- (b) was at the time of his death employed in employment in which he was an officer who had completed not less than five years service; or
- (c) was entitled at the time of his death to an annual pension, but was not at that time entitled to receive payments in respect of that pension;

and he is survived by an eligible child, there shall be payable to or for the benefit of that child—

- (i) if he was such a person as is mentioned in sub-paragraph (a) or (b), a child's short-term allowance in respect of the period of three months after the day of his death and a child's allowance; and
- (ii) if he was such a person as is mentioned in sub-paragraph (c), a child's allowance:

Provided that:

- (a) where a pension under regulation 15(3A) is payable to the widow of the deceased person, a child's short-term allowance shall not be payable during the period such widow's pension is payable; and
- (b) if the deceased person was such a person as is mentioned in sub-paragraph (a) or (b), the child's allowance shall not be payable until the day following the expiration of the period of three months after the death of the deceased person.

(2) A child's short-term allowance and a child's allowance shall not be paid to or for the benefit of a female eligible child—

- (a) if on the death of the deceased person she is married or cohabitating with another man as his wife, in respect of any period after that day; or
- (b) if after that day she marries or commences to cohabit with a man as his wife, in respect of any period after marriage or so commencing:

Provided that if at any time after the marriage she has become a widow or the marriage has been dissolved or the cohabitation has been terminated, the Committee may, in their discretion, pay the child's short-term allowance or, as the case may be, the child's allowance to her for her benefit as from that time.

(3) A child's short-term allowance shall be at an annual rate—

- (a) where the deceased person was entitled at the time of his death to receive payments in respect of an annual pension, equal to the rate of that pension payable to him immediately before his death; and

- (b) where the deceased person was at the time of his death employed in employment in which he was an officer, equal to the rate of his average remuneration.
- (4) For the purposes of this regulation "eligible child" means—
- (a) where a person has become entitled to an annual pension, whether or not he has become entitled to receive payments in respect of that pension—
- (i) a legitimate child of a marriage of that person which took place before the date on which that person became entitled to the annual pension, born before the expiration of one year after the date on which that person became entitled to that pension;
  - (ii) an adopted child of that person, adopted before that person became entitled to the annual pension; or
  - (iii) a step-child or illegitimate child of that person, an adopted child of the wife of a marriage of that person which took place before that person became entitled to the annual pension or a child accepted by that person as a member of the family, being a child wholly or mainly dependent on that person both before he becomes entitled to that pension and at the time of his death:
- (b) where a person dies in an employment in which he is an officer—
- (i) a legitimate child of that person, born before the expiration of one year after the date of the death of that person;
  - (ii) an adopted child of that person; or
  - (iii) a step-child or illegitimate child of that person, an adopted child of the wife of a marriage of that person or a child accepted by that person as a member of the family, being a child wholly or mainly dependent on that person at the time of his death.
- (5) If an eligible child who has attained the age of sixteen years and to whom, and for whose benefit, a child's allowance is payable is in receipt of remuneration in respect of full-time training for a trade, profession or calling, at an annual rate in excess of £250, increased from time to time by the amount (if any) by which an annual pension of the amount of £250 would be increased under the Pensions (Increase) Act (Northern Ireland) 1971<sup>(m)</sup> if the eligible child were in receipt of such a pension and that pension were specified in Part II of Schedule 2 to that Act and were one which began for the purpose of the said Act on 1st April 1974, the annual amount of the child's allowance shall be reduced by the amount of the excess or, where there are two or more eligible children and if it would result in a smaller reduction of the child's allowance, the child shall be disregarded for the purpose of calculating the amount of that allowance".
- (2) The ninth schedule to the principal regulations (child's allowance) shall be amended as follows—
- (a) in paragraph 1A(a) there shall be inserted:
- “(i) to any increase made under regulation 10(6); or” and the existing sub-paragraphs (i) and (ii) shall be renumbered (ii) and (iii) respectively;

(b) for paragraph 4 there shall be substituted—

“4. The child’s short-term allowance and the child’s allowance shall be payable to, or among, the eligible children in such proportions as the Committee think fit; provided that the Committee may if they think fit pay any such allowance or any part thereof to such other person as they may determine, and any person to whom any such allowance or part thereof is so paid shall apply it in accordance with any directions given by the Committee for the benefit of the child entitled to such allowance.”

*Amendments relating to transfers of service*

7. For regulation 18 of the principal regulations (reckoning as service of previous periods of employment) there shall be substituted—

“18.—(1) Subject to the provisions of these regulations and subject to the conditions specified in paragraph (3) being satisfied, the provisions of this regulation shall apply—

(a) to a person who becomes an officer, having ceased to be employed in non-local government employment; and

(b) if the Committee consent—

(i) to a person who on or after 31st March 1972 and before 26th August 1977 became employed as an officer, having ceased to be employed in non-local government employment; and

(ii) to a person who before 31st March 1972 became employed as an officer within twelve months, or such longer period as the Committee may in any particular case allow, of having ceased to be employed in non-local government employment.

(2) This regulation shall not apply to any person who last became employed as an officer before 31st March 1972 unless he was employed as an officer on that date.

(3) The conditions referred to in paragraph (1) are that—

(a) the person shall, within six months after becoming employed as an officer or, if he became so employed before 26th August 1977 within six months after that date, or within such longer period as the Committee may in any particular case allow, notify the Committee in writing that he desires the provisions of this regulation to apply to him;

(b) the Committee shall receive into the superannuation fund a transfer value in respect of the person from the scheme managers.

(4) A person to whom the provisions of this regulation apply shall be entitled to reckon—

(a) such a period as is calculated in accordance with the provisions of Part II of the fourth schedule as contributing service for all the purposes of these regulations, other than for the purpose of determining whether he is entitled to a benefit under them or whether any such benefit is payable in respect of him;

(b) any service to which a transfer value relates which would have been reckonable under his non-local government scheme for the purpose of determining whether he was entitled to a benefit thereunder to the same extent as service for the purpose of determining whether any benefit is payable to or in respect of him under these regulations.

(5) For the purpose of making any calculation under these regulations such period of service as is reckonable by a person by virtue of paragraph (4)(a) shall be treated as service after 31st March 1972.

(6) Where a person to whom the provisions of this regulation apply ceases to be employed as an officer in circumstances in which there is payable to him under regulation 33 an amount by way of return of contributions (with or without interest) then, if his non-local government scheme contains provision for return of contributions, in calculating that amount, the amount of the contributions paid by him shall be deemed to be increased to take account of the period which has become reckonable as service under paragraph (4) by such sum as would have been payable by way of a return of contributions under his non-local government scheme if, on ceasing to be employed in his non-local government employment, he had been entitled to a return of contributions without interest.

(7) Where under regulation 33 the amount payable by way of return of contributions is a sum equal to the amount of a person's contributions with compound interest thereon, compound interest shall also be payable on the amount by which those contributions are increased under paragraph (6), calculated—

(a) as respects the period ending immediately before the date on which he became employed as an officer, at the rate at which it would have been calculated under his non-local government scheme if, on ceasing to be employed in his non-local government employment, he had been entitled to a return of contributions with interest; and

(b) as respects the period beginning with the date on which he became employed as an officer, in the manner described in regulation 34.

(8) Notwithstanding anything in this regulation previously contained, the sum by which contributions are increased under paragraph (6) shall not include any sum in respect of contributions which were returned to and retained by the person who had paid them.

(9) Where a person to whom the provisions of this regulation apply is subject in his local government employment to regulation 42(2) so much of any annual pension payable to him at the termination of his local government employment as is attributable to the period he is entitled to reckon as service by virtue of paragraph (4) shall be reduced in like manner as if—

(a) he had during that period been a person subject to regulation 42(2); and

(b) that period were service after 1st April 1950 for which his contributions were reduced.”

8. For regulation 50 of the principal regulations (rights on transfer to other employment) there shall be substituted—

“50.—(1) Subject to the conditions specified in paragraph (3) being satisfied, this regulation shall apply—

(a) if the scheme managers consent, to a person who becomes, or before 26th August 1977 became, employed in approved non-local government employment, having ceased to be employed as an officer on or after 31st March 1972; and



- (b) if the scheme managers and the Committee consent, to a person who becomes, or before 26th August 1977 became, employed in approved non-local government employment within twelve months or such longer period as the Committee may in any particular case allow, of having ceased to be employed as an officer before 31st March 1972.
- (2) This regulation shall not apply to any person—
- (a) who has become entitled to and received payment of any benefit in respect of his service as an officer, other than, if he ceased to be employed as an officer before 15th August 1975, a return of contributions; or
- (b) who, if he ceased to be employed as an officer on or after 15th August 1975, on so ceasing to be employed was entitled to reckon an aggregate of less than five years' service and to whom payment by the Committee of a sum by way of a return of contributions has been made; or
- (c) in respect of whom a transfer value has been paid by the Committee since he ceased to be employed as an officer; or
- (d) who, on becoming employed in approved non-local government employment, became entitled, without any condition as to receipt of a transfer value, to reckon his service as an officer in relation to his approved non-local government employment.
- (3) The conditions referred to in paragraph (1) are that the person shall—
- (a) within six months after becoming employed in approved non-local government employment or, if he became employed in that employment before 26th August 1977, within six months after that date, or within such longer period as the Committee may in any particular case allow, notify the Committee in writing that he desires the provisions of this regulation to apply to him; and
- (b) if he ceased to be employed as an officer before 15th August 1975, within three months after the date on which he notified the Committee in writing that he desired the provisions of this regulation to apply to him, pay to the Committee an amount equal to any sum paid to him under regulation 33 by way of return of contributions together with an amount equal to any income tax which was deducted from his contributions in respect of such payment on or after ceasing to be employed as an officer, and any further sum by way of interest required under paragraph (5).
- (4) The Committee shall, when the provisions of this regulation become applicable to a person—
- (a) pay to the scheme managers a transfer value calculated in accordance with the provisions of Part I of the Fourth Schedule; and, if so requested,
- (b) furnish the scheme managers and the person with a statement showing how the transfer value has been calculated.
- (5) The Committee may require a person who ceased to be employed as an officer before 15th August 1975 to pay compound interest on any sum paid to him by way of return of contributions on or after so ceasing at such rate per cent. per annum as the Department may from time to time determine with half-yearly rests calculated to the date on which he notified the Committee in writing that he desired the provisions of this regulation to apply to him.

(6) Notwithstanding any provision of these regulations a person to whom the provisions of this regulation apply shall cease to be entitled to any payment from the superannuation fund in respect of his service for which a transfer value has been paid by the Committee under paragraph (4).”

*Consequential amendments relating to transfers of service*

9.—(1) In the principal regulations—

(a) in regulation 2 (interpretation)—

- (i) in paragraph (1) in the definition of “added years” for the words from “employment” to the end of the definition there shall be substituted “non-local government employment as is mentioned in regulation 18”;
- (ii) in paragraph (6)(e) after the words “regulation 18” there shall be inserted “(as originally enacted)”;
- (iii) in proviso (ii) to paragraph (6) after the words “regulation 18” and “that regulation” there shall be inserted “(as originally enacted)”;

(b) regulation 4(1) (application) shall be amended as follows—

- (i) for sub-paragraph (b) there shall be substituted—  
“(b) any other whole-time officer whose previous employment is reckonable as service under the provisions of regulation 18;”;
- (ii) in sub-paragraph (d) for “as is mentioned in paragraph (3) of regulation 18” there shall be substituted “which would be reckonable as service under the provisions of regulation 18”;
- (iii) for sub-paragraph (e) there shall be substituted “any other part-time officer whose previous employment is reckonable under the provisions of regulation 18 and who devotes the rest of his time to employment under any employing authority or to any such employment which would be reckonable as service under the provisions of regulation 18;”;
- (iv) in sub-paragraph (f) for the words “as is mentioned in regulation 18(3)” there shall be substituted “which would be reckonable as service under the provisions of regulation 18”;

(c) in regulation 8(1) after the words “regulation 18” in proviso (ii) there shall be inserted “(as originally enacted)”;

(d) in regulation 25 (reckoning of contributing and non-contributing service)—

- (i) in paragraph (1) for sub-paragraph (d) there shall be substituted—  
“(d) any service which has become reckonable as contributing service under the provisions of regulation 18;” and the provisos shall be deleted;
- (ii) in paragraph (7) for the word “applies” there shall be substituted “applied before 1st January 1974”;

(e) in regulation 26 (added years in certain cases)—

- (i) in proviso (i) to paragraph (4) for the words—“paragraph (1) of regulation 18 applies” there shall be substituted “the provisions of regulation 18 apply”;
- (ii) in proviso (a)(ii) to paragraph (8) for the words “regulation 52 or a payment is made under paragraph (1) of regulation 50” there shall be substituted “the provisions of regulation 50”;

- (iii) in proviso (b) to paragraph (8) for the words "paragraph (1) of regulation 18" there shall be substituted "the provisions of regulation 18" and for the words "proviso (a) to paragraph (1) of regulation 18" there shall be substituted "the provisions of that regulation";
- (f) in regulation 28 (continuation of additional contributory payments previously made under a local Act scheme) in paragraph (3) for the words "employment referred to in sub-paragraph (e)(iv) of regulation 18(3)" there shall be substituted "non-local government employment";
- (g) in regulation 29 (continuation of payments for added years previously made under the Belfast Corporation Superannuation Scheme, the Health Services regulations, the English or Scottish Local Government regulations or a local Act scheme)—
- (i) in paragraph (i) after the words "regulation 18" where they occur in the second place there shall be inserted "(as originally enacted)";
  - (ii) in paragraph (4) for the words "employment referred to in sub-paragraph (e)(iv) of regulation 18" there shall be substituted "non-local government employment";
- (h) in regulation 30 (continuation of voluntary contributions previously made by an established civil servant or a person in teaching service)—
- (i) in sub-paragraph (a) of paragraph (1) after the words "regulation 18" there shall be inserted "(as originally enacted)"; and
  - (ii) in sub-paragraphs (b), (c) and (d) of paragraph (2) after the words "regulation 18" in each place where they occur, there shall be inserted "(as originally enacted)";
- (i) in regulation 31 (method of calculating service)—
- (i) in sub-paragraph (a)(iii) of paragraph (1) for the words "is reckonable" there shall be substituted "became reckonable prior to 1st January 1974" and for the words "an employment referred to in paragraph (3) of that regulation" there shall be substituted "a non-local government employment referred to in that regulation";
  - (ii) in sub-paragraph (b) the words "for all purposes other than a calculation under the fourth schedule" shall be deleted;
- (j) in regulation 32 (meaning of average remuneration) after proviso (viii) there shall be added—
- "(ix) if the employment as an officer was for less than three years and there is a period of previous employment reckonable as contributing service under regulation 18(4) the remuneration in respect of that previous employment shall be deemed to be at the annual rate of pensionable pay by reference to which the contributing service was calculated under the fourth schedule.";
- (k) in regulation 42 (modification of benefits and obligations under the regulations in connection with the National Insurance Act (Northern Ireland) 1946);
- (i) in paragraph (4)(a) after the words "employing authority" where they first occur there shall be inserted "before 1st January 1974 and" and after the words "regulation 18" there shall be inserted "(as originally enacted)";
  - (ii) in proviso (iv) to paragraph (4) the words from "by virtue of" to "regulation 51" shall be deleted and after "become entitled" there shall be inserted "otherwise than as provided in the fourth schedule";

- (iii) in proviso (v) to paragraph (4) after the words "regulation 18" there shall be inserted "(as originally enacted)";
  - (iv) in paragraph (9) after "has become an officer" there shall be inserted "before 1st January 1974 and";
  - (v) in paragraph (12) for the words from the beginning to the word 'employment' where it occurs in the fourth place there shall be substituted "(12) Where before 1st January 1974 a person became an officer within 12 months after leaving such employment as is mentioned in regulation 18(3)(e)(iv) (as originally enacted), or, if he left that employment in order to undertake war service or if immediately after leaving that employment he became engaged in national service, or after 31st December 1973 became an officer within 12 months after ceasing to be employed in non-local government employment and in either employment"; and in subparagraph (b)(i) after "service" where it secondly occurs there shall be inserted "in respect of employment"; and in the proviso, after the words "regulation 18", there shall be inserted "(as originally enacted)";
  - (l) in regulation 51(1) (approved employment) for "entered within the prescribed time limit" there shall be substituted "within 12 months, or such longer period as the Committee may in any particular case allow, of leaving such employment, entered"; and for the words "paragraph (1)", where they first occur, there shall be substituted "the provisions";
  - (m) in the second schedule (additional contributory payments) in paragraph 3(d) after the words "regulation 18" there shall be inserted "(as originally enacted)";
  - (n) for the fourth schedule (calculation of transfer values) there shall be substituted the schedule set out in Schedule D.
- (2) In the National Insurance (Local Government Superannuation Scheme—Modification and Non-participation) Regulations (Northern Ireland) 1966(n)
- (a) in regulation 19(1) after the word "where" there shall be inserted "before 1st January 1974"; and
  - (b) after regulation 19 there shall be added—
 

"19A. Where a person who became an officer after 31st December 1973 is entitled, by virtue of regulation 18(4) of the principal regulations, to reckon any previous period of non-local government employment as contributing service in relation to his employment as an officer, then if in such previous employment he was subject to—

    - (a) a statutory scheme or to any other scheme which is for the time being treated by the Department as a statutory scheme for the purposes of this regulation and the transfer value received by the Committee in respect of him had been reduced by reference to the amount by which his pension under the non-local government scheme would have been reduced as a consequence of the provisions of section 35 of the Act of 1966, so much of any pension payable to him as is attributable to any such period shall, in lieu of the reduction for which this Part provides, be reduced by that amount:

Provided that reduction shall take effect on the date when an annual pension becomes payable unless the person has not then reached pensionable age within the meaning of the Social Security Act, in which case the reduction shall take effect on the date on which he reaches that age; or

- (b) any other scheme, so much of any pension payable to him as is attributable to any such period shall not be subject to any reduction for which this Part provides.”

#### *Miscellaneous amendments*

10. In regulation 2(1) of the principal regulations (interpretation) after the definition of “Belfast Corporation” there shall be inserted—

““child” means a person who—

- (a) is under the age of 16 years; or  
 (b) having attained the age of 16 years, is receiving full-time education or undergoing full-time training for a trade, profession or calling which training is for a period of not less than 2 years, and up till then there has been no time since he attained that age when he was not receiving such education or undergoing such training; or  
 (c) having attained the age of 16 years, is an incapacitated person by reason of ill-health or infirmity of mind or body which arose either before he attained that age or while receiving such education or undergoing such training as mentioned in paragraph (b);

and includes a person in respect of whom, as respects any period during which that person is not receiving full-time education or full-time training as mentioned in that paragraph, the Committee are satisfied that that person’s full-time education or full-time training, as the case may be, ought not to be regarded as completed and, in their discretion, determine either—

- (i) that the period shall be disregarded for the purposes of paragraph (b); or  
 (ii) that that period shall be so disregarded and shall also be treated as part of the period during which that person is receiving such full-time education or full-time training as aforesaid;”

11. Regulation 15 of the principal regulations (widow’s pension) shall be amended as follows:—

- (a) in proviso (i) to paragraph (1) after “sub-paragraph (a)” there shall be inserted “or (c)”;
- (b) in sub-paragraph (c) of paragraph (3A) for “regulation 9(1)(a)(i)” there shall be substituted “regulation 9(1)(b)(i)”;
- (c) for paragraph (4) there shall be substituted—  
 “(4) a widow’s pension shall not be payable to a widow—  
 (a) if she re-marries, in respect of any period after re-marriage;  
 (b) if on the day of the death of her husband she is then cohabiting with another man as his wife, in respect of any period after that day; or  
 (c) if after that day she commences to cohabit with a man as his wife, in respect of any period after so cohabiting:

Provided that if at any time after her re-marriage she has again become a widow or that marriage has been dissolved or the cohabitation has been terminated, the Committee may, in their discretion, bring the widow's pension into payment as from that time".

12. In regulation 15B(3) (pensions of limited duration) the words beginning with "and who" and ending with "education" are hereby revoked.

13. In regulation 19(1) (intervals in service due to illness or injury) for the words "paragraphs (a) and (b) of regulation 14(1)" there shall be substituted "sub-paragraphs (a) and (c) of regulation 14(1)".

14. For regulation 46 of the principal regulations (payment without formal proof of title) there shall be substituted:

"46. Where any sum not exceeding £1,500 is due under these regulations to a person who has died or to his personal representatives, the Committee may, without requiring the production of probate or letters of administration of the estate of the deceased person, pay out of the superannuation fund the whole or any part of that sum to the person's personal representatives or to the person, or to or among any one or more of any persons, appearing to the Committee to be beneficially entitled to the estate of the deceased person, and any person to whom such a payment is made, and not the Committee, shall be liable to account for the sum paid to him under this regulation."

15. For regulation 48 of the principal regulations (forfeiture of rights) there shall be substituted—

"48. The Committee may direct that a person who is or has been an officer shall forfeit the whole or any part of any benefit which would apart from this regulation be payable to or in respect of that person under these regulations where that person has been convicted of an offence committed by him before such benefit becomes payable, being—

- (a) an offence in connection with his employment as an officer which is certified by a Minister of the Crown either to have been gravely injurious to the State or to be liable to lead to serious loss or confidence in the public service, or
- (b) an offence of treason, or
- (c) one or more offences under the Official Secrets Acts 1911 to 1939(o) for which he has been sentenced on the same occasion to a term of imprisonment of, or to two or more consecutive terms amounting in the aggregate to, at least 10 years."

### *Revocation*

16. The following provisions are hereby revoked—

- (a) in the principal regulations:
  - regulation 15(2) with effect from 15th August 1975 and regulations 17, 20, 21, 49 and 52 with effect from 1st January 1974;
- (b) regulation 12 of the National Insurance (Local Government Superannuation Scheme—Modification and Non-participation) Regulations (Northern Ireland) 1966 with effect from 1st January 1974;

- (c) in the Local Government (Superannuation) (Prescribed Persons) Regulations (Northern Ireland) 1975—  
in regulation 3(4)(c) the words commencing with “approved” to the end of the sub-paragraph.

*Retrospective application*

17.—(1) Regulation 6 shall have effect from 1st April 1974 in relation to any person who died on or after that date whilst still employed as an officer.

(2) Regulations 7, 8 and 9 shall have effect from 1st January 1974.

(3) Regulations 11(a) and (b) and 13 shall have effect from 15th August 1975.

Sealed with the Official Seal of the Department of the Environment for Northern Ireland on 19th July 1977.

(L.S.)

*J. A. D. Higgins*

Senior Assistant Secretary

## SCHEDULE A

Regulation 5(5)

## "Eleventh Schedule

Regulations 26A and 26B

*Maximum length of additional periods purchased by an officer*

1.—(1) Subject to paragraph 2, the maximum length of any additional period which an officer wishes to be entitled under regulation 26A or 26B to reckon as contributing service shall not exceed such period as, together with the period of contributing service he would be entitled to reckon if he remained in the employment in which he is an officer until attaining the age of 65 years, amounts to the number of years which, in column (2) of the following table, is specified opposite to the age specified in column (1) which the officer had attained at the appropriate time.

TABLE

(1) <i>Age</i>	(2) <i>Number of years</i>
Under 55	40
55 and under 56	32
56 " " 57	24
57 " " 58	16
58 " " 59	8

(2) In this paragraph the expression "appropriate time"—

(a) in relation to a person who is entitled to reckon as contributing service—

- (i) any period of non-contributing service such as is mentioned in regulation 18(4) (as originally enacted) in respect of which he has made or is in the course of making payments under regulation 25(6);
- (ii) any period of service or employment he was entitled to reckon under regulation 18(3) (as originally enacted) other than employment as an established civil servant, a health service employee, or as a person in contributing employment in teaching service; or
- (iii) any period by virtue of regulation 18(4) other than any period which he is entitled so to reckon by reason of a transfer value having been paid in respect of previous employment which was subject to a statutory scheme,

means the day on which he first became a contributory employee or, as the case may be, an officer, in the case of a person who is entitled to reckon as contributing service any period mentioned in (i) or (ii) above, after the end of the last of any such periods and, in the case of a person who is entitled to reckon as contributing service any period mentioned in (iii) above, after the end of the last of the previous employments; and

(b) in relation to any other person, means the day on which the earliest service or period which he is entitled to reckon as contributing service actually began,

but, where after that day the person entered an employment (other than an employment in which he was a contributory employee or, as the case may be, an officer, or an employment which he entered in such circumstances that a transfer value was payable in respect of him under regulation 18 (as originally enacted)) and, on ceasing to hold that employment, became entitled to superannuation benefits, the expression means the day on which the earliest service or period which he is entitled to reckon as contributing service actually began.



2.—(1) In the case of a person who, on the day on which the earliest service, employment or period which he is entitled to reckon as contributing service in relation to the employment mentioned in paragraph 1(1) (other than any period of non-contributing service such as is mentioned in regulation 18(4) (as originally enacted) in respect of which he has made or is in the course of making, payments under regulation 25(6) actually began, whether or not it is so reckonable or counted under these regulations at its actual length, was entitled to or had received superannuation benefits (including a return of contributions and any benefit by way of a lump sum payment) in respect of any former trade, profession, vocation or office, the number of years specified in column (2) of the table in paragraph 1 applicable in his case shall be reduced to such extent as will ensure that—

(a) the aggregate annual amount of—

- (i) the actuarial value, expressed as an annuity payable to him, of such superannuation benefits;
  - (ii) the part of the annual pension attributable to contributing service before attaining the relevant age; and
  - (iii) the actuarial value, expressed as an annuity payable to him of the part of the retiring allowance payable to him attributable to contributing service before attaining the relevant age;
- shall not exceed two-thirds of his average remuneration; and

(b) the aggregate amount of—

- (i) the retiring allowance; and
- (ii) any such superannuation benefit by way of lump sum payment, shall not exceed one hundred and twenty eightieths of his average remuneration.

(2) The extent to which the number of years referred to in sub-paragraph (1) are to be reduced shall be certified by an actuary.

(3) For the purposes of sub-paragraph (1)—

- (a) it shall be assumed that the person will, until he attains the relevant age, continue to be employed in the same employment and on the same scale of remuneration as at the date of the election under the regulation applicable in the particular case; and
- (b) in calculating the reduction (if any) to be made there shall be disregarded any service or period which the person becomes, on or after the date of the election under the regulation applicable in the particular case, entitled to reckon as contributing service.

(4) In this paragraph “relevant age”, in relation to a person, means the earliest age at which the person would have become entitled by virtue of regulation 9(1)(a), 9(1)(b)(ii) or 9(1)(d) to a pension”.

## SCHEDULE B

Regulation 5(5)

## "Twelfth Schedule

## AMOUNT TO BE PAID FOR ADDITIONAL PERIOD

## PART I

Regulation 26A

**Lump Sum Payment**

1. The amount payable by an officer in respect of the additional period which, in pursuance of regulation 26A, he desires to reckon as contributing service shall be determined in accordance with the formula in paragraph 2.

2. The formula mentioned in paragraph 1 is—

$$\frac{T \times R \times F}{100}$$

where

T is the length of the additional period referred to in paragraph 1 expressed in years and 365ths of a year;

R is the remuneration of the officer at the time he made the election under regulation 26A; and

F is the figure specified in column (2) or column (3) of the following table, as appropriate, opposite to the age in column 1 of the officer on his birthday next following the date on which he made that election.

TABLE

(1) Age	(2) Males	(3) Females
22	11-20	11-20
23	11-20	11-20
24	11-30	11-30
25	11-40	11-40
26	11-50	11-50
27	11-60	11-60
28	11-60	11-70
29	11-70	11-70
30	11-80	11-80
31	11-90	12-00
32	11-90	12-10
33	12-00	12-20
34	12-10	12-40
35	12-20	12-50
36	12-30	12-60
37	12-40	12-70
38	12-40	12-90
39	12-50	13-00
40	12-60	13-20
41	12-70	13-30
42	12-80	13-40
43	12-80	13-60
44	12-90	13-70
45	13-00	13-90
46	13-10	14-10
47	13-20	14-20
48	13-40	14-40
49	13-50	14-50
50	13-70	14-70
51	13-80	14-90
52	14-00	15-00
53	14-20	15-20
54	14-50	15-50
55	14-80	15-70
56	15-10	16-00
57	15-50	16-30
58	15-90	16-60
59	16-30	17-10

## PART II

## Regulation 26B

**Periodical Payments**

3. The amount payable by an officer, by way of additional contributions, in respect of the additional period which, in pursuance of regulation 26B, he desires to reckon as contributing service shall be determined in accordance with the formula in paragraph 4.

4.—(1) The formula mentioned in paragraph 3 is—

$$\frac{T \times R \times F}{100}$$

100

where

T is the length of the additional period referred to in paragraph 3 expressed in years and 365ths of a year;

R is the remuneration for the time being of the officer; and

F is the figure specified, opposite to the age of the officer on his birthday next following the date on which he made an election under regulation 26B, in the relevant column of Table I or II appropriate to his pensionable age as defined in sub-paragraph (2).

(2) In this paragraph "pensionable age" means the earliest age at which if the officer were to remain an officer without any break in service, he would become entitled by virtue of regulation 9(1)(a), 9(1)(b)(ii), or 9(1)(d), if he then ceased to be employed, to an annual pension.

TABLE I

## MALES

Age on birthday next following election	<i>Figure to be used by reference to the under-mentioned pensionable age</i>								
	<i>Officers to whom on retirement regulation 10(6) would apply</i>		<i>Others</i>						65
	65	60	Over 60 and under 61	61 and under 62	62 and under 63	63 and under 64	64 and under 65		
22		0.40							
23		0.41							
24		0.42							
25		0.43							
26		0.44							
27		0.46							
28		0.48							
29		0.49							
30		0.51							
31		0.53							
32		0.56							
33		0.58							
34		0.61							
35		0.64							
36		0.67	0.66						
37		0.71	0.70	0.66					
38		0.74	0.73	0.69	0.65				
39		0.79	0.78	0.73	0.69	0.65			
40		0.83	0.82	0.77	0.73	0.69	0.65		
41		0.88	0.87	0.82	0.77	0.73	0.69	0.66	
42		0.94	0.93	0.87	0.82	0.77	0.73	0.70	
43		1.01	0.99	0.93	0.87	0.81	0.77	0.74	
44		1.08	1.07	0.99	0.92	0.87	0.82	0.78	
45		1.17	1.15	1.06	0.99	0.92	0.87	0.83	
46	0.89	1.26	1.24	1.15	1.06	0.99	0.92	0.88	
47	0.95	1.38	1.36	1.24	1.14	1.06	0.99	0.94	
48	1.01	1.50	1.48	1.35	1.24	1.14	1.06	1.00	
49	1.09	1.66	1.63	1.48	1.35	1.24	1.14	1.08	
50	1.17	1.84	1.82	1.63	1.47	1.34	1.24	1.16	
51	1.27	2.07	2.04	1.81	1.62	1.47	1.34	1.25	
52	1.38	2.34	2.31	2.02	1.80	1.62	1.47	1.36	
53	1.50	2.70	2.66	2.30	2.01	1.79	1.61	1.49	
54	1.65	3.17	3.12	2.64	2.28	2.00	1.78	1.63	
55	1.83	3.84	3.77	3.10	2.62	2.27	2.00	1.81	
56	2.04	4.83	4.75	3.74	3.08	2.61	2.26	2.02	
57	2.31	6.47	6.36	4.70	3.71	3.06	2.59	2.28	
58	2.65	—	—	6.29	4.66	3.68	3.04	2.62	
59	3.11	—	—	—	6.23	4.62	3.66	3.07	

TABLE II

FEMALES

Age on birthday next following election	<i>Figure to be used by reference to the under-mentioned pensionable age</i>							
	<i>Officers to whom on retirement regulation 10(6) would apply</i>	<i>Others</i>						
	65	60	Over 60 and under 61	61 and under 62	62 and under 63	63 and under 64	64 and under 65	65
22		0.39						
23		0.40						
24		0.42						
25		0.43						
26		0.45						
27		0.46						
28		0.48						
29		0.50						
30		0.52						
31		0.54						
32		0.57						
33		0.59						
34		0.62						
35		0.65						
36		0.69	0.68					
37		0.72	0.71	0.67				
38		0.76	0.75	0.70	0.66			
39		0.81	0.80	0.74	0.69	0.65		
40		0.86	0.84	0.78	0.73	0.69	0.65	
41		0.91	0.89	0.83	0.78	0.73	0.68	0.65
42		0.97	0.95	0.88	0.82	0.77	0.72	0.69
43		1.04	1.02	0.94	0.87	0.81	0.76	0.73
44		1.11	1.09	1.01	0.93	0.86	0.81	0.77
45		1.20	1.18	1.08	1.00	0.92	0.86	0.82
46	0.93	1.30	1.27	1.16	1.07	0.99	0.92	0.87
47	0.99	1.41	1.38	1.26	1.15	1.06	0.98	0.93
48	1.06	1.54	1.51	1.37	1.24	1.14	1.05	0.99
49	1.14	1.70	1.67	1.50	1.35	1.23	1.14	1.07
50	1.23	1.89	1.85	1.65	1.48	1.34	1.23	1.15
51	1.33	2.12	2.08	1.83	1.63	1.47	1.34	1.24
52	1.44	2.40	2.36	2.05	1.81	1.62	1.46	1.35
53	1.58	2.77	2.72	2.33	2.03	1.79	1.61	1.48
54	1.73	3.26	3.20	2.68	2.30	2.01	1.78	1.63
55	1.92	3.94	3.86	3.15	2.65	2.28	1.99	1.80
56	2.15	4.95	4.86	3.81	3.11	2.62	2.26	2.01
57	2.43	6.64	6.51	4.78	3.75	3.07	2.59	2.28
58	2.79	—	—	6.40	4.71	3.70	3.04	2.62
59	3.27	—	—	—	6.30	4.64	3.66	3.06"

## SCHEDULE C

Regulation 5(5)

## "Thirteenth Schedule

Regulation 26B

*Provisions applicable as respects additional contributions while any amount remains outstanding*

1. While any amount payable under regulation 26B remains to be paid the provisions of this schedule shall have effect.

2. If the officer ceases to hold his employment on the ground that he is incapable of discharging efficiently the duties of the employment by reason of permanent ill-health or infirmity of mind or body or dies, he shall be, or shall be treated as having been immediately before his death, entitled to reckon as contributing service the additional period for which immediately before so ceasing, or his death, he was paying by way of additional contributions.

3. If the officer ceases to hold his employment, other than in the circumstances mentioned in paragraph 2, and the contributing service he is entitled to reckon amounts in aggregate to not less than 5 years, then he shall be entitled, subject to paragraph 6, in respect of payments made by him on account of the debt to reckon such an additional period as is determined in accordance with the formula in paragraph 4 and his liability in respect of the balance of the debt shall cease.

4. The formula mentioned in paragraph 3 is—

$$\frac{P \times T}{I}$$

where

P is the length of the period during which additional contributions have been paid;

T is the length of the additional period for which the officer was paying by way of additional contributions; and

I is the length of the period during which, if the officer had remained in the employment he ceases to hold as mentioned in paragraph 3, additional contributions would have been payable.

5. If the officer ceases to hold his employment and the contributing service he is entitled to reckon amounts in aggregate to less than 5 years then, after the expiration of 12 months, he shall not be entitled to any rights in respect of payments made by him on account of the debt except a right to a return of the amount of such payments, and his liability in respect of the balance of the debt shall cease.

6. If the officer ceases to hold his employment under the employing authority in the circumstances mentioned in paragraph 3 and within 12 months after so ceasing, without having in the meantime received a refund of contributions, again becomes an officer and does not give such a notice as is mentioned in regulation 9A(e) then, subject to the succeeding provisions of this paragraph, if, within 3 months after the date on which he again becomes an officer, he pays to his employing authority an amount equal to the additional contributions (if any) which would have been payable by him during the period between so ceasing to hold his employment and again becoming an officer, if during that period he had remained in his former employment, paragraph 3 shall cease to apply and his liability in respect of the balance of the debt shall continue."

## SCHEDULE D

Regulation 9(1)(n)

## "Fourth Schedule"

Regulations 18 and 50

THE CALCULATION OF TRANSFER VALUES PAYABLE BY THE COMMITTEE AND OF SERVICE TO BE CREDITED IN RESPECT OF TRANSFER VALUES RECEIVABLE BY THE COMMITTEE

## PART I

*Calculation of transfer values payable by the Committee*

1. The transfer value payable under regulation 50 in respect of any person shall be—

- (a) the aggregate of the sums calculated in accordance with paragraph 2 in respect of his accrued pension, accrued retiring allowance and, if the person is a man, his accrued widow's pension, less—
  - (i) a sum (calculated as aforesaid) in respect of accrued modification;
  - (ii) any additional contributory payments remaining unpaid at the date when the person ceased to be an officer, and
  - (iii) an amount (actuarially determined as being the capital value) in respect of any outstanding liability for years added under regulation 26(1),

together with—

- (b) compound interest with yearly rests, at such rate of interest as the Department may from time to time determine, in respect of each complete year beginning with the date on which the person ceased to be an officer and ending with the date on which the transfer value is paid.

2.—(1) The sums in respect of accrued pension, accrued retiring allowance and accrued modification shall be calculated by multiplying the accrued pension by the pension factor, the accrued retiring allowance by the retiring allowance factor and the accrued modification by the modification factor, such factors being the factors in the appropriate table in this Part in relation to the person's age at the date when he ceased to be an officer.

(2) The sum in respect of accrued widow's pension shall be calculated by multiplying the accrued widow's pension by four.

3. In this schedule—

"accrued pension" means the annual pension to which apart from any reduction falling to be made in that pension in connection with a retirement pension under section 29 of the Act of 1966 or section 28 of the Social Security Act or graduated retirement benefit under section 35 of the Act of 1966 the person would have become entitled if, on the date when he ceased to be an officer—

- (a) he had attained the age of 65 years; and
- (b) (i) where he ceased to be an officer before 31st March 1972, he had completed a period of service referred to in regulation 9 (as originally enacted) and, notwithstanding anything in any enactment—
  - (A) for the purpose of calculating the amount of that pension his service had been calculated in accordance with regulation 31 as amended by the Local Government (Superannuation) (Amendment) (No. 2) Regulations (Northern Ireland) 1973(p); and
  - (B) his entitlement to that pension had been calculated by reference to completed years and completed days;
- (ii) where he ceased to be an officer on or after 31st March 1972, he had been entitled to reckon an aggregate of not less than 5 years' service; and



(c) he had completed any additional contributory payments;

“accrued retiring allowance” means the lump sum retiring allowance to which the person would have become entitled if, on the date when he ceased to be an officer—

(a) he had attained the age of 65 years;

(b) (i) where he ceased to be an officer before 31st March 1972, he had completed a period of service referred to in regulation 9 (as originally enacted) and notwithstanding anything in any enactment—

(A) for the purpose of calculating the amount of that allowance his service had been calculated in accordance with regulation 31 as amended by the Local Government (Superannuation) (Amendment) (No. 2) Regulations (Northern Ireland) 1973; and

(B) his entitlement to that allowance had been calculated by reference to completed years and completed days;

(ii) where he ceased to be an officer on or after 31st March 1972, he had been entitled to reckon an aggregate of not less than 5 years’ service; and

(c) he had completed any additional contributory payments; and

(d) if the person is a man, he had been married and he and his wife had not been judicially separated;

“accrued widow’s pension” means the annual widow’s pension which, after any initial period during which it might not have been payable, would have been payable in respect of the person if, on the date when he ceased to be an officer—

(a) he had been married and he and his wife had not been judicially separated; and

(b) by virtue of his having attained the age of 65 years, he had been in receipt of a pension equivalent to his accrued pension; and

(c) he had died;

“accrued modification” means the amount by which the accrued pension would be reduced in connection with retirement pension under section 29 of the Act of 1966 or section 28 of the Social Security Act or graduated retirement benefit under section 35 of the Act of 1966.

001	001	001	001
001	001	001	001
001	001	001	001
001	001	001	001
001	001	001	001

TABLE I—MALES

<i>Age</i>	<i>Pension Factor</i>	<i>Modification Factor</i>	<i>Retiring Allowance</i>
Under 20	5.00	.25	.60
20	5.05	.25	.60
21	5.10	.25	.61
22	5.15	.30	.61
23	5.20	.30	.61
24	5.25	.30	.62
25	5.30	.35	.62
26	5.35	.40	.63
27	5.40	.40	.63
28	5.45	.45	.63
29	5.50	.50	.64
30	5.55	.50	.64
31	5.60	.55	.65
32	5.65	.60	.66
33	5.70	.65	.66
34	5.75	.70	.67
35	5.80	.80	.67
36	5.85	.90	.68
37	5.90	1.00	.68
38	5.95	1.10	.68
39	6.00	1.20	.69
40	6.05	1.30	.69
41	6.10	1.40	.70
42	6.15	1.50	.70
43	6.20	1.60	.71
44	6.25	1.70	.72
45	6.30	1.80	.72
46	6.40	1.90	.73
47	6.50	2.00	.74
48	6.60	2.20	.74
49	6.70	2.40	.75
50	6.80	2.60	.75
51	6.90	2.90	.76
52	7.10	3.20	.76
53	7.30	3.50	.77
54	7.50	3.80	.78
55	7.70	4.20	.79
56	8.00	4.60	.80
57	8.30	5.00	.81
58	8.60	5.40	.82
59	9.00	5.80	.84
60	9.50	6.30	.86
61	9.50	6.80	.88
62	9.50	7.40	.91
63	9.50	8.10	.94
64	9.50	9.00	.98
65	9.50	9.50	1.00
66	9.15	9.15	1.00
67	8.80	8.80	1.00
68	8.50	8.50	1.00
69	8.15	8.15	1.00
70	7.80	7.80	1.00

TABLE II—FEMALES

<i>Age</i>	<i>Pension Factor</i>	<i>Modification Factor</i>	<i>Retiring Allowance</i>
Under 20	7.00	.50	.60
20	7.05	.50	.60
21	7.10	.55	.61
22	7.15	.60	.61
23	7.20	.65	.61
24	7.25	.70	.62
25	7.35	.75	.62
26	7.40	.80	.63
27	7.45	.85	.63
28	7.50	.90	.63
29	7.55	.95	.64
30	7.65	1.05	.64
31	7.70	1.15	.65
32	7.80	1.25	.66
33	7.90	1.35	.66
34	7.95	1.45	.67
35	8.05	1.55	.67
36	8.15	1.65	.68
37	8.25	1.75	.68
38	8.35	1.85	.68
39	8.45	1.95	.69
40	8.55	2.10	.69
41	8.65	2.25	.70
42	8.75	2.45	.70
43	8.85	2.65	.71
44	8.95	2.90	.72
45	9.05	3.15	.73
46	9.15	3.40	.74
47	9.25	3.70	.75
48	9.35	4.00	.76
49	9.45	4.35	.77
50	9.55	4.75	.78
51	9.65	5.15	.79
52	9.80	5.60	.80
53	9.95	6.10	.81
54	10.10	6.65	.82
55	10.30	7.25	.83
56	10.50	7.95	.84
57	10.75	8.75	.85
58	11.05	9.65	.87
59	11.40	10.65	.89
60	11.75	11.75	.91
61	11.75	11.75	.93
62	11.75	11.75	.95
63	11.75	11.75	.97
64	11.75	11.75	.99
65	11.75	11.75	1.00
66	11.40	11.40	1.00
67	11.05	11.05	1.00
68	10.70	10.70	1.00
69	10.35	10.35	1.00
70	10.00	10.00	1.00

## PART II

*Calculation of service to be credited under Regulation 18*

4. Subject to the provisions of this Part, the period which a person shall be entitled to reckon as contributing service by virtue of regulation 18 shall be a period equal to such period of service as would enable the Committee to pay under regulation 50, by reference to his age and pensionable pay, a transfer value equivalent to the amount which the Committee received in respect of him under regulation 18.

5. For the purposes of paragraph 4—

- (a) in the case of a person who was subject in his non-local government employment to a statutory scheme or to any other scheme which is for the time being treated by the Department as a statutory scheme for the purpose of this schedule—
- (i) the calculation of the period he is to be entitled to reckon as contributing service is to be made by reference to his age, and to the rate of pensionable pay, used in the calculation of the transfer value received;
  - (ii) where an amount of a person's pay has been disregarded in connection with retirement pension under section 29 of the Act of 1966 or section 28 of the Social Security Act the pensionable pay shall be increased by that amount; and
  - (iii) any sum representing interest included in the transfer value received shall be ignored;
- (b) in the case of a person who was subject in his non-local government employment to any other scheme—
- (i) if he became employed in his local government employment before 22nd April 1975—
    - (A) the calculation of the period he is to be entitled to reckon as contributing service shall be made by reference to his age, and the annual rate of his remuneration, on 1st April 1972 or, where this is later, on the date when he became an officer; and
    - (B) the sum received as a transfer value shall be deemed to be the sum notified to the Committee by the scheme managers which the Committee would have received in respect of the person had the transfer value been calculated and paid on 1st April 1972 or, where this is later, on the date when he became an officer;
  - (ii) if he became employed as an officer on or after 22nd April 1975, the calculation of the period he is to be entitled to reckon as contributing service shall be made by reference to his age, and the annual rate of his remuneration, on the date when he became an officer or, if the transfer value in respect of him is received by the Committee more than one year after he became an officer, on the date when the transfer value is received;
  - (iii) any sum representing interest which is included in the transfer value received is to be taken into account;
- (c) the pension in respect of the period last mentioned in paragraph 4 shall be deemed—
- (i) where the person is such a person as is mentioned in regulation 18(9), to be subject to that paragraph;
  - (ii) where the person is such a person as is mentioned in regulation 19A of the National Insurance (Local Government Scheme—Modification and Non-participation) Regulations (Northern Ireland) 1966, to be subject to that regulation;

(d) where—

- (i) the pensionable pay mentioned in paragraph 5(a) relates to a period of part-time employment, the pensionable pay shall be deemed to be the pensionable pay notified to the Committee by the scheme managers as the pensionable pay by reference to which the transfer value received would have been calculated had the person during that period been in a single comparable whole-time employment;
- (ii) the remuneration mentioned in paragraph 5(b) relates to part-time employment, the remuneration on the relevant date shall be deemed to be the remuneration notified to the Committee by the employing authority as the remuneration which would have been paid in respect of a single comparable whole-time employment."

### EXPLANATORY NOTE

*(This note is not part of the regulations but is intended to indicate their general purport.)*

These regulations amend certain provisions relating to the superannuation of persons engaged in local government:

1. The main changes are:

- (a) The extension to certain officers of designated bodies of the right to purchase with the consent of their employing bodies additional years of service at a cost shared between the officer and the body (Regulation 3).
- (b) The introduction of a general provision for the purchase of additional years of service; the full cost being borne by the officer (Regulations 4, 5 and Schedules A, B and C).
- (c) The introduction of a child's short-term allowance payable during the 3 months following the death of a pensioner or an officer who has completed 5 years service; provided that in either case no higher-rate widow's pension is payable (Regulation 6).
- (d) The introduction of new arrangements for the transfer of pension rights between the local government scheme and other superannuation schemes (Regulations 7, 8, 9 and Schedule D).
- (e) A provision for increasing from £500 to £1,500 the amount of benefit which may be paid on the death of an officer or pensioner without formal proof of title (Regulation 14).
- (f) The amendment of existing provisions for the forfeiture of rights to benefit in order to comply with the provisions of the Social Security Pensions (Northern Ireland) Order 1975.

2. Regulation 16 provides for the revocation of certain provisions and Regulation 17 provides for the retrospective application of Regulations 6, 7, 8, 9, 11(a) and (b) and 13. Retrospective application is authorised by article 14 of the Superannuation (Northern Ireland) Order 1972.