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STATUTORY RULES OF NORTHERN IRELAND

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**1998 No. 333**

**Teachers' Superannuation Regulations (Northern Ireland) 1998**

**Part C**

**Teachers' Contributions**

**Return of repaid contributions**

**C13.**—(1) A person to whom contributions were repaid before 1st June 1973—

- (a) who is in pensionable employment; or
- (b) who is in comparable service and in respect of whom no transfer value has been paid since the end of his last pensionable employment,

may at any time, by giving written notice to the Department, elect to return the contributions, with interest, to it.

(2) Except where paragraph (3) applies, the return of contributions shall be made by a single payment, which shall be made within thirty working days of a notice given under paragraph (1).

(3) Where the amount of the contributions, together with the interest payable exceeds £500, the person may elect to make the return of contributions—

- (a) if he is in full-time pensionable employment, by instalments under paragraph (5); or
- (b) if he is in part-time pensionable employment or in comparable service, by instalments under paragraph (7).

(4) Interest is payable at the rate of 3.5 per cent per annum from the date on which the contributions were repaid to the date on which their return is completed, and—

- (a) where the return of contributions is made by a single payment, is payable on the full amount of the contributions and is compounded with yearly rests; and
- (b) where the return of contributions is made by instalments, is payable on the balance for the time being outstanding and is compounded with yearly rests on 31st March.

(5) Instalments payable under this paragraph are, subject to paragraph (6), payable by deduction from the person's salary for a number of whole years, not exceeding 5 and ending before his 61st birthday, to be specified in the notice of the election.

(6) Where the total of—

- (a) the instalments payable by a person under paragraph (5) in any year; and
- (b) the other amounts to be deducted in that year under regulation C15,

would otherwise exceed 15 per cent of his contributable salary for that year, the instalments are payable for the smallest number of whole years that will secure that that total does not exceed 15 per cent of his annual contributable salary.

(7) Instalments under this paragraph are, subject to paragraph (8), payable—

- (a) at equal intervals of not more than six months; and

(b) for a period,  
determined by the Department after consulting the person making the election.

(8) Instalments are of equal amounts unless in any year the payment of an instalment of an amount equal to that paid in previous years would exceed the limit specified in paragraph (9) and in that event the instalments (and the corresponding period over which they are payable) shall be recalculated so that they do not exceed that limit.

(9) The annual amount of instalments paid under paragraph (7) shall be such that

**A + B**

does not exceed 15% of the annual rate of the person's contributable salary in the year where—

A is the annual amount of the instalments; and

B is the annual amount of other contributions paid under this Part (except any treated for the purposes of regulation G2 as employers' contributions) or towards the pension of a pension otherwise than under these Regulations.

(10) Where immediately before 2nd November 1998 instalments remained to be paid by virtue of regulation 16B(7) of the 1977 Regulations<sup>(1)</sup> (certain elections made before 27th March 1987), the person shall be treated as having elected to pay instalments under paragraph (5), but payment shall be completed no later than—

(a) the fifth anniversary of the first payment; or

(b) if earlier, his 60th birthday.

(11) For the purposes of this regulation, a person shall be treated as being in pensionable employment if he is paying additional contributions under regulation C6 or C7 and such person may, except where paragraph (3) applies, elect to make the return by instalments under paragraph (7).

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(1) As inserted by S.R. 1987 No. 76 regulation 18