

---

## EXPLANATORY NOTE

*(This note is not part of the regulations.)*

These regulations amend the Local Government (Superannuation) Regulations (Northern Ireland) 1992 (“the principal Regulations”) to take account of the provisions relating to transfer values contained in Chapter IV of Part IV of the Pension Schemes (Northern Ireland) Act 1993. Regulations 11 to 17 and 19 to 20 amend Part J of, and Schedules 1, 16 and 17 to, the principal Regulations and revise the provisions regarding—

- (a) the payment of transfer values to occupational pension schemes, self-employed pension arrangements and insurance companies representing the cash equivalent of the accrued rights being transferred; and
- (b) the amount of reckonable service to be credited upon receipt of a transfer value calculated in a manner consistent with the methods and assumptions made in determining the transfer value.

Regulations 3 and 18 make provision regarding receipt of transfer values from additional voluntary contributions provisions and schemes.

Regulations 4 to 10 amend Parts C and E of the principal Regulations to ensure that any reckonable service as a result of the receipt of a transfer value from a personal pension scheme or self-employed arrangement is taken into account for benefit purposes.

Regulations 21 to 23 contain transitional provisions.

Regulations 25 and 26, which have effect as from 1st October 1989, enable manual workers to become pensionable employees without first completing 12 months' service.

Article 14 of The Superannuation (Northern Ireland) Order 1972 confers express powers to make regulations retrospective in effect. These regulations are mostly retrospective but they confer a right for a person, who in certain circumstances could be adversely affected, to opt out (regulation 24).

The appeals provisions of the principal Regulations are applied by regulation 27.