

superannuable under the Local Government (Superannuation) Regulations (Northern Ireland), 1950, and an appropriate transfer value is received by the fund established for the purposes of those regulations, then the prior service as a teacher shall be reckonable by him for superannuation purposes in relation to his new employment; and

- (b) if a person superannuable under the Local Government (Superannuation) Regulations (Northern Ireland), 1950, transfers within a prescribed period (generally twelve months) to employment as a teacher which is superannuable by virtue of the Teachers (Superannuation) Act (Northern Ireland), 1950, a transfer value of an appropriate amount shall be payable to the Ministry of Education out of the fund established for the purposes of the 1950 regulations previously referred to.

In the case mentioned at (b) above the Ministry of Education is making rules to secure that service previously superannuable by virtue of the 1950 regulations will be reckonable for superannuation purposes under the Teachers (Superannuation) Act (Northern Ireland), 1950, on transfer.

In effect therefore the regulations and the rules to be made by the Ministry of Education enable superannuation rights to be preserved on a change of employment between the Northern Ireland local government service and the Northern Ireland teaching service.

The regulations are made retrospective in effect to a limited extent but the retrospective provisions will only apply if the person concerned so elects and the body administering the superannuation scheme to which he was formerly a contributor agrees to pay a transfer value in respect of his former service.

1960. No. 74

[C]

EDUCATION

Superannuation

RULES, DATED THE 27TH DAY OF APRIL, 1960, MADE BY THE MINISTRY OF EDUCATION JOINTLY WITH THE MINISTRY OF HEALTH AND LOCAL GOVERNMENT UNDER SECTIONS 12A AND 25 OF THE TEACHERS (SUPERANNUATION) ACT (NORTHERN IRELAND), 1950, WITH THE APPROVAL OF THE MINISTRY OF FINANCE.

The Ministry of Education (hereinafter referred to as "the Ministry") and the Ministry of Health and Local Government acting jointly in exercise of the powers conferred on them by Sections 12A and 25 of the Teachers (Superannuation) Act (Northern Ireland), 1950, and with the approval of the Ministry of Finance, hereby make the following rules:—

Citation and commencement

1. These rules may be cited as the Teachers Superannuation (Transfer from the Local Government Service to the Teaching Service) Rules (Northern Ireland), 1960, and shall come into operation on the first day of May, 1960.

Interpretation

2. In these rules the following expressions have the meanings hereby respectively assigned to them—

- “the Act” means the Teachers (Superannuation) Act (Northern Ireland), 1950(a);
- “the Local Government Act” means the Local Government (Superannuation) Act (Northern Ireland), 1950(b);
- “the Act of 1956” means the Teachers (Superannuation) (Amendment) Act (Northern Ireland), 1956 (c);
- “added years” means in relation to a contributory employee, any additional years of service reckonable by him under regulation 26 of the Local Government Superannuation Regulations or regulation 26 of the Belfast Corporation Superannuation Scheme, and includes any additional years of service which, having been granted under any similar provision contained in any other enactment or scheme, have subsequently become reckonable under the said regulations or scheme;
- “Belfast Corporation Superannuation Scheme” means the superannuation scheme made by the Belfast Corporation under Section 5A of the Local Government (Superannuation) Act (Northern Ireland), 1950;
- “the Committee” means the Northern Ireland Local Government Officers’ Superannuation Committee;
- “contributing service” and “non-contributing service” mean service which is reckonable as contributing service or non-contributing service for the purposes of the Local Government Superannuation Regulations or the Belfast Corporation Superannuation Scheme;
- “contributory employee” means a person who has been duly admitted to participate in the benefits of the superannuation scheme administered by the Committee or the Belfast Corporation;
- “contributory service” and “recognised service” have the respective meanings assigned to these expressions by the Act;
- “Local Government Superannuation Regulations” means the Local Government (Superannuation) Regulations (Northern Ireland), 1950(d);
- “national service” in relation to any person, means service of a description specified in the first schedule to the Reserve and Auxiliary Forces (Protection of Civil Interests) Act, 1951(e), and includes any period immediately following the termination thereof during which the person, with the consent of the authority or body by whom he was employed before undertaking such service, continues in similar service;
- “modification regulations” means the National Insurance (Modification of Teachers Annual Allowances) Regulations (Northern Ireland), 1951(f);
- “transfer value” has the meaning given to “accrued superannuation value” in the Local Government Act; and
- “voluntary contributions” means—
- (a) in relation to a person who has become employed in contributory or recognised service after ceasing to be a contributory employee, payments (other than completed payments, that is to say, payments made in respect of a liability which has been wholly discharged) of any of the following categories:—
 - (i) additional contributory payments made in accordance with the provisions of the second schedule to the Local Government

(a) 1950. c. 33.

(b) 1950. c. 10.

(c) 1956. c. 22.

(d) S.R. & O. (N.I.) 1950, No. 103.

(e) 14 and 15 Geo. 6. c. 65.

(f) S.R. & O. (N.I.) 1951, No. 129.

Superannuation Regulations or the Belfast Corporation Superannuation Scheme;

- (ii) any payments made in respect of added years; or
 - (iii) any payments of a similar nature which, having been commenced in a previous employment, were continued in his employment as a contributory employee;
- (b) in relation to a person who after ceasing to be employed in contributory or recognised service has become a contributory employee to whom regulation 3 of the Local Government Superannuation (Interchange with Teaching Service) Regulations (Northern Ireland), 1960(a), or the corresponding provisions of the Belfast Corporation Superannuation Scheme applies, payments (other than payments of contributions required by Section 6 of the Act and completed payments, that is to say, payments made in respect of a liability which has been wholly discharged) made as a condition of being entitled to reckon any period as contributory or recognised service for the purposes of the Act.

Application of the Rules

3.—(1) Where, within the prescribed period as hereinafter in this rule defined, a person, after ceasing to be a contributory employee and without having become entitled to any superannuation benefit other than a return of contributions, has become employed in contributory or recognised service, not being service which is treated as contributory service by virtue of its being approved external service for the purposes of Section 13 of the Act or of its being treated under any scheme made under Section 42(1) of the Act in the same manner as such approved external service then subject to the provisions of these rules—

- (a) the period of his service which was reckonable or is deemed to have been reckonable as contributing service for the purposes of the Local Government Superannuation Regulations or the Belfast Corporation Superannuation Scheme, at the time of his ceasing to be employed as a contributory employee, and such further period of service as would have been so reckonable had the Local Government Superannuation (Interchange with Teaching Service) Regulations (Northern Ireland), 1960, or the corresponding provisions of the Belfast Corporation Superannuation Scheme been in operation immediately before he so ceased to be employed shall be reckonable as contributory service under the Act; and
- (b) the period of his service (if any) which was reckonable at the time of his ceasing to be employed as a contributory employee as non-contributing service shall be reckonable at half its actual length as contributory service under the Act.

(2) Notwithstanding the provisions of sub-paragraph (b) of the last preceding paragraph such part of a person's service as is mentioned in that sub-paragraph shall be reckonable at its actual length as contributory service for the purpose of—

- (a) determining whether he has completed the minimum period of contributory or recognised service required by the Act as necessary for any superannuation benefit to be paid to or in respect of him; or

(a) S.R. & O. (N.I.) 1960, No. 73.

(b) calculating his average salary for the purposes of the Act and the Act of 1956.

(3) For the purposes of this rule and subject to the provisions of paragraph (4) the expression "prescribed period" shall mean—

(a) in the case of a person who immediately after leaving his employment as a contributory employee became engaged in national service, six months after the termination of his national service; or

(b) in the case of any other person, twelve months after ceasing to be a contributory employee.

(4) Any period spent by a person on a course of study or training after leaving his employment as a contributory employee shall be excluded—

(a) in reckoning the said period of twelve months or, as the case may be, the said period of six months; and

(b) in determining whether the person has become engaged in national service immediately after leaving his employment as a contributory employee:

Provided that the provisions of this paragraph shall not apply to a person unless

(i) before leaving his employment as a contributory employee he gave notice in writing to the Belfast Corporation or the Committee, as the case may be, of his intention to enter the said course of study or training; and

(ii) the said course of study or training is in the opinion of the Ministry likely to be of value to him as a teacher.

(5) This rule shall apply to such a person as is referred to in paragraph (1) notwithstanding that he ceased to be a contributory employee or commenced employment in contributory or recognised service before the date of the coming into operation of these rules, not being earlier than 1st April, 1950:

Provided that in the case of a person who is not employed in contributory service at the date of the coming into operation of the rules the Ministry agrees that this rule shall apply to him.

(6) This rule shall not apply to such a person as is referred to in paragraph (1) unless, within three months after the date on which he has become employed in contributory or recognised service or within six months after the date of coming into operation of these rules, whichever period last expires, he notifies the Ministry, in writing, that he desires these rules to apply to him, furnishes it with particulars of any national service in which he has been engaged since he ceased to be a contributory employee and pays to it an amount equal to any sum received by him by way of a return of contributions, other than voluntary contributions, on or after ceasing to hold his former employment, together with an amount equal to any income tax which was deducted from his contributions in respect of such return.

Transfer values

4. These rules shall not apply to any person unless the Ministry receives from the Committee or the Belfast Corporation, as the case may be, a transfer value calculated in accordance with a method approved by the Ministry in respect of the service which was reckonable or is deemed to have been reckonable for the purposes of the Local Government Superannuation Regulations

or the Belfast Corporation Superannuation Scheme immediately before he ceased to be a contributory employee and in respect also of such further period of service as would have been so reckonable had the Local Government Superannuation (Interchange with Teaching Service) Regulations (Northern Ireland), 1960, or the corresponding provisions of the Belfast Corporation Superannuation Scheme been in operation immediately before he so ceased to be employed, less an amount equal to any sum which the Committee or the Belfast Corporation, as the case may be, may become liable to pay by way of income tax in respect of the amount transferred by way of transfer value.

Voluntary contributions

5.—(1) The provisions of this rule shall apply where any person to whom rule 3 has become applicable was, at the time when he ceased to be a contributory employee, in the course of making voluntary contributions:

Provided that this rule shall not apply if the voluntary contributions which were being made by the person in his employment as a contributory employee were in respect of added years and in consequence of a resolution of the employing authority by whose consent the added years first became reckonable he ceased to be entitled to reckon the added years.

(2) If a person when giving notice to the Ministry in accordance with paragraph (6) of rule 3, elects to make payments in pursuance of this rule and pays forthwith to the Ministry an amount equal to any sum paid to him by way of a return of any such voluntary contributions as are referred to in paragraph (1) on or after ceasing to be a contributory employee together with an amount equal to any income tax which was deducted from the voluntary contributions in respect of such return then he shall be liable to pay the outstanding voluntary contributions to the Ministry in the manner in which they would have been payable if he had remained a contributory employee.

(3) Where a person has elected to make payments in pursuance of this rule the period in respect of which such payments are made shall be reckonable as a period of contributory service.

Part-time service

6. Where in the case of a person to whom these rules have become applicable any part of the person's service as a contributory employee was in a part-time capacity then such part-time service shall be treated for the purposes of these rules as if it had been whole-time service for a proportionately reduced period.

National Service

7. Where a person to whom rule 3 has become applicable had before becoming employed in contributory or recognised service been engaged in any such national service as is therein referred to, the period of service which becomes reckonable as contributory service under the said rule shall be increased to the extent (if any) to which the said national service would have been reckonable for the purposes of the Local Government Superannuation Regulations or the Belfast Corporation Superannuation Scheme, as the case may be, had he again become a contributory employee on the termination of such national service:

Provided that this rule shall not apply in any case in which a period of national service would have been so reckonable as aforesaid unless the transfer

value received by the Ministry under rule 4 was calculated so as to include the liability of which the Committee or the Belfast Corporation, as the case may be, were relieved in respect of the said period of national service.

Return of contributions

8.—(1) Where a person to whom rule 3 has become applicable ceases to be employed in contributory service or dies in circumstances in which under Section 10 of the Act there is payable to or in respect of him an amount by way of a return of contributions or a benefit which falls to be calculated by reference to any such amount, then for the purpose of the said section, the amount of his contributions shall be taken to be increased, in respect of service which by virtue of these rules has become reckonable as contributory service, by an amount equal to the amount which would have been payable by way of a return of contributions under the Local Government Superannuation Regulations or the Belfast Corporation Superannuation Scheme, as the case may be, if on ceasing to be a contributory employee he had been entitled to receive an amount by way of a return of contributions without interest:

Provided that the sum by which a return of contributions or a benefit which falls to be calculated by reference thereto is increased by virtue of this rule shall not include any amount in respect of such voluntary contributions as are referred to in rule 5 and which have not been continued in pursuance of that rule.

(2) Compound interest shall be payable in respect of the amount by which contributions are increased under paragraph (1) calculated—

- (a) with regard to the period ending immediately before the date on which he became employed in contributory or recognised service in the manner in which it would have been calculated if he had received a return of contributions immediately before that date; and
- (b) with regard to the period beginning with the said date, in like manner as if the said amount were included in the balance of his contributions for the purposes of Section 10 of the Act:

Provided that if on or after ceasing to be a contributory employee the person received a return of contributions and has re-paid such contributions to the Ministry in accordance with paragraph (6) of rule 3, no interest shall be calculated thereon between the date on which they were returned and the date of repayment.

National Insurance

9. Where a person to whom rule 3 has become applicable was, in his employment as a contributory employee, an insured person within the meaning of the National Insurance Act (Northern Ireland), 1946(a), then—

- (a) if he had been excepted from the operation of any provision (hereinafter called "the modification provision") of the Local Government Superannuation Regulations or the Belfast Corporation Superannuation Scheme, modifying the superannuation benefits provided by the said regulations or scheme in relation to any such insured person as aforesaid, the modifications for which the modification regulations provide shall not apply to him;
- (b) if he had not been so excepted—
 - (i) the provisions of the modification regulations shall apply to him as if any service which has become reckonable as contributory

(a) 1946. c. 23.

service under rule 3(1), being service of which account would have been taken under the modification provision for the purpose of reducing any superannuation benefit to which he might have become entitled under the Local Government Superannuation Regulations or the Belfast Corporation Superannuation Scheme had he continued to be subject thereto, were contributory service in respect of which he was subject to the provisions of the modification regulations relating to new entrants; and

- (ii) if the modification provision modified any superannuation benefit to which he might have become entitled under the Local Government Superannuation Regulations or the Belfast Corporation Superannuation Scheme by reference to a Table and to his age at a given date, the modification regulations shall apply to him as they apply to an existing teacher within the meaning of those regulations except that the reference to his age at a given date shall be construed as a reference to his age at the date which was relevant for the purposes of the modification provision.

Relevance of the Rules to Section 3(1)(b) of the Act

10. Where by virtue of these rules, a person has become entitled to reckon as contributory or recognised service any service which was reckonable for the purposes of the Local Government Superannuation Regulations or the Belfast Corporation Superannuation Scheme, then for the purposes of Section 3(1)(b) of the Act the date on which the person first became employed in such service shall be deemed to be a date on which he became employed in contributory or recognised service.

Accounts

11. All sums received by the Ministry under these rules whether by way of transfer value or otherwise shall be paid into the Exchequer and under the provisions of paragraph (d) of sub-section (3) of Section 2 of the Act of 1956 shall be treated as revenue of the Teachers Superannuation Account.

Sealed with the Official Seal of the Ministry of Education this 27th day of April, nineteen hundred and sixty.

(L.S.)

A. C. Williams,
Secretary.

Sealed with the Official Seal of the Ministry of Health and Local Government this 27th day of April, nineteen hundred and sixty.

(L.S.)

Ronald Green,
Secretary.

The Ministry of Finance hereby approves of the foregoing rules.

Sealed with the Official Seal of the Ministry of Finance this 27th day of April, nineteen hundred and sixty.

(L.S.)

K. R. Shimeld,
Assistant Secretary.