

1970. No. 235

[C]

EDUCATION

Superannuation

**Interchange between the Teaching Service in Northern Ireland and
Local Government Employment in England and Wales**

RULES, DATED 26TH AUGUST 1970, MADE BY THE MINISTRY OF EDUCATION UNDER SECTIONS 12A, 12B, 25 AND 25A 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") in exercise of the powers conferred on it by Sections 12A, 12B, 25 and 25A of the Teachers (Superannuation) Act (Northern Ireland) 1950 and of all other powers enabling it in that behalf, and with the approval of the Ministry of Finance, hereby makes the following rules:—

PART I

GENERAL

Citation

1. These rules may be cited as the Superannuation (Teaching in Northern Ireland and Local Government Employment in England and Wales) Interchange Rules (Northern Ireland) 1970 and shall come into operation on 1st September 1970.

Interpretation

2.—(1) In these Rules, unless the context otherwise requires—

"the Act" means the Teachers (Superannuation) Act (Northern Ireland) 1950(a);

"the Act of 1937" means the Local Government Superannuation Act 1937(b);

"the Act of 1909" means the Asylums Officers' Superannuation Act 1909(c);

"the Act of 1953" means the Local Government Superannuation Act 1953(d);

"the Acts of 1937 to 1953" means the Local Government Superannuation Acts 1937 to 1953;

"the Act of 1956" means the Teachers (Superannuation) (Amendment) Act (Northern Ireland) 1956(e);

"the Teachers Acts" means the Teachers (Superannuation) Acts (Northern Ireland) 1950 to 1967;

(a) 1950. c. 33.

(b) 1 Edw. 8 & 1 Geo. 6. c. 68.

(c) 9 Edw. 7. c. 48.

(d) 1 & 2 Eliz. 2. c. 25.

(e) 1956. c. 22.

“added years” means—

- (i) in relation to a person in local government employment any additional years of service reckonable under regulation 12 of the Benefits Regulations, or that regulation as applied by or under any enactment, and includes any additional years of service which, having been granted thereunder, have subsequently become reckonable under or by virtue of any other enactment;
- (ii) in relation to a person employed in contributory or recognised service any additional years of service of the nature of the additional years of service referred to in paragraph (i) of this definition which have become, or are in course of becoming, reckonable in his employment in contributory or recognised service;

“benefit” means any superannuation benefit payable to or in respect of any person;

“the Benefits Regulations” means the Local Government Superannuation (Benefits) Regulations 1954(f);

“contributory service” and “recognised service” have the same meanings respectively as they have under the Teachers Acts except that they do not include—

- (a) service which is treated as recognised or contributory service under Section 13(2)(g) of the Act; or
- (b) service which under the provisions of any scheme made under Section 42(1) of the Act, is treated in the same manner as service which is approved external service under Section 13 of the Act; or
- (c) service in respect of which the person in question has received repaid contributions under the Teachers Acts (not being repaid contributions after last ceasing to be employed in recognised or contributory service) which he has not subsequently repaid to the Ministry under the proviso to Section 10(2) of the Act; or
- (d) service which is treated as recognised or contributory service merely for the purpose of determining whether the person in question has completed the period of service required by the Teachers Acts as necessary for any superannuation benefit to be paid to or in respect of him or merely for that purpose and for the purpose of assessing his average salary under those Acts;

“enactment” includes an Act of the Parliament of the United Kingdom and any provision contained in an order, regulation, rule or other instrument having effect by virtue of such an Act;

“fund authority” means a local authority maintaining a superannuation fund to which a person either becomes a contributor after ceasing to be employed in teaching service or, as the case may be, was last a contributor before he became employed in teaching service;

“local Act” and “local Act Scheme” have the meanings assigned to them in the Act of 1937;

“local government employment” means employment by virtue of which the person is or is deemed to be a contributory employee or local Act contributor within the meaning of the Act of 1937;

“Local Government Modification Regulations” means the National Insurance (Modification of Local Government Superannuation Schemes) Regulations 1969(g);

“national service” in relation to any person means service within the meaning of the Reserve and Auxiliary Forces (Protection of Civil Interests) Act 1951(h) and any similar service immediately following relevant service entered into with the consent of the authority or person by whom he was employed before undertaking that service or in the case of a person who holds an appointment to an office and is not employed under a contract of employment with the consent of the authority by whom he was appointed;

“operative date” means the date of the coming into operation of these Rules;

“pension” in relation to any person means a pension, whether contributory or not, of any kind whatsoever payable to or in respect of him, and includes a lump sum or gratuity so payable and a return of contributions to a pension fund, with or without interest thereon or any other addition thereto;

“repaid contributions” means any sum paid to a person under the Teachers Acts, the Acts of 1937 to 1953 or a local Act scheme by way of repayment of contributions (other than voluntary contributions and contributions made or deemed to be made for the purpose of securing benefits for a widow, children or other dependants); and includes both any interest included in such sum and any amount deducted therefrom in respect of liability to income tax arising by reason of the payment;

“teaching service” means contributory service or recognised service;

“transfer value” has the same meaning as “Accrued Superannuation Value” as that expression is defined in the Act;

“the Transfer Value Regulations” means the Local Government Superannuation (Transfer Value) Regulations 1954(i);

“voluntary contributions” means—

(a) in relation to employment in teaching service, additional contributions being paid under Section 20 of the Act of 1956 in respect of a period of previous employment and any contributions being paid as a condition of any other period (not being a period of War Service within the meaning of the Teachers’ Salaries and Superannuation (War Service) Act (Northern Ireland) 1939(j) or of national service) being reckoned as contributory or recognised service; and

(b) in relation to local government employment, 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 of the kind referred to in Section 2(3) and (4) of the Act of 1953;

(ii) any similar payments made under a local Act scheme as a condition of reckoning any period of service or of contribution for the purposes of the scheme, or, where the local Act scheme provides for the reckoning of non-contributing service, as contributing service for the purposes of the scheme;

(iii) any payments made for the purpose of increasing the length at which any period of service or of contribution would be reckonable for the purpose of calculating a benefit under a local Act scheme; and

(iv) any payments made in respect of added years.

(h) 14 & 15 Geo. 6, c. 65. (i) S.I. 1954, No. 1212.

(j) 2 & 3 Geo. 6, c. 33 (N.I.).

(2) Other expressions which have meanings assigned to them by the Acts of 1937 to 1953 have, unless the context otherwise requires, the same respective meanings for the purposes of these Rules.

(3) Any reference in these Rules to the provisions of any enactment, rules, regulations or other instrument shall, unless the context otherwise requires, be construed as a reference to those provisions as amended, modified, affected or re-enacted by any subsequent enactment, rules, regulations or instrument.

Prescribed Period

3.—(1) For the purposes of these rules, subject as hereafter in this rule provided, the expression “the prescribed period” shall mean—

- (a) in the case of a person who immediately after ceasing to be employed in teaching service or local government employment became engaged in national service, a period of six months after the date of termination of the national service; and
- (b) in the case of any other person, a period of twelve months after the date on which he ceased to be employed in teaching service or in local government employment.

(2) The Ministry in the case of a person becoming employed in teaching service and the fund authority in the case of a person becoming employed in local government employment may, with the agreement of the other, in any particular case, extend the period of six months or twelve months, whichever is appropriate, specified in paragraph (1).

PART II

TRANSFER FROM TEACHING SERVICE TO LOCAL GOVERNMENT EMPLOYMENT

Application

4.—(1) Except as hereinafter provided, this Part shall apply to a person who—

- (a) enters, or before the operative date entered, local government employment within the prescribed period after ceasing to be employed in teaching service;
- (b) before or within three months after entering local government employment or within six months after the operative date, whichever period shall last expire, or within such longer period as the fund authority may with the agreement of the Ministry in any particular case allow, notifies that authority in writing that he desires this Part to apply to him and furnishes that authority with particulars in writing of any national service in which he has been engaged since ceasing to be employed in teaching service; and
- (c) within three months after entering local government employment or within six months after the operative date, whichever period shall last expire, or within such longer period as the fund authority may in any particular case allow, pays to that authority an amount equal to any repaid contributions paid to him after he last ceased to be employed in teaching service, together with any compound interest thereon payable in accordance with paragraph (2).

(2) For the purposes of paragraph 1(c)—

- (a) compound interest shall not be payable unless the period between a person's ceasing to be employed in teaching service and entering local government employment exceeds one year;

- (b) compound interest shall be calculated on the amount of the repaid contributions at three per cent. per annum with half-yearly rests from the day one year after that on which the person ceased to be employed in teaching service or from the day on which repaid contributions were paid to him, whichever shall be the later to the day on which he notified the fund authority as required by paragraph (1)(b); and
- (c) if the amount of compound interest calculated as aforesaid exceeds a sum equal to one half of the difference between the amount of the transfer value payable under rule 6 and the amount of the transfer value which would have been so payable if calculated by reference to the person's age on ceasing to be employed in teaching service, it shall be reduced to that sum.

Excepted Cases

5. This Part shall not apply to a person who—
- (a) has received payment of any pension (other than repaid contributions) under the Teachers Acts;
 - (b) is a person in respect of whom a transfer value has been paid otherwise than under these Rules by the Ministry since he last ceased to be employed in teaching service;
 - (c) last ceased to be employed in teaching service before 1st April 1950; or
 - (d) last ceased to be employed in teaching service on or after 1st April 1950 but before the operative date, unless—
 - (i) he has been employed in local government employment without a break of twelve months or more at any one time from the date when he ceased to be employed in teaching service until the operative date or, if he ceased to be employed in local government employment before the operative date, until the date when he so ceased; and
 - (ii) if he ceased to be employed in local government employment before the operative date, the Ministry and the fund authority agree that this Part shall apply to him.

Transfer Value

6.—(1) In respect of a person to whom this Part applies the Ministry shall, out of moneys provided by Parliament, pay to the fund authority a transfer value of an amount calculated in accordance with the following provisions of this rule.

(2) Subject as hereafter in this rule provided, the transfer value shall be an amount equal to the transfer value which would have been payable under the Transfer Value Regulations and Local Government Modification Regulations if the person, at the date when he ceased to be employed in teaching service had ceased to be a contributory employee under one local authority and had become such an employee under another local authority in the circumstances described in Section 29 of the Act of 1937 and had been entitled to reckon as contributing service his recognised service (if any) and his contributory service.

(3) For the purposes of paragraph (2) service which is reckoned as contributing service shall be deemed to have been affected or modified in accordance with regulations applicable to contributing service made under Section 110 of the National Insurance Act 1965(k), or under any provision

corresponding thereto contained in an enactment repealed by that Act, in like manner and to the like extent; as nearly as may be, as it was affected or modified by the National Insurance (Modification of Teachers Annual Allowances) Regulations (Northern Ireland) 1951(1).

(4) In calculating the amount of a transfer value there shall be excluded—

- (a) any period of war service within the meaning of the Teachers' Salaries and Superannuation (War Service) Act (Northern Ireland) 1939(m) and of relevant service within the meaning of the Teachers Superannuation (Service in the Reserve and Auxiliary Forces) Rules (Northern Ireland) 1958(n) in respect of which, at the time the transfer value is paid, the contributions remain unpaid;
- (b) any period in respect of which the person was immediately before ceasing to be employed in teaching service paying voluntary contributions and in respect of which, at the time the transfer value is paid, he has not elected to continue to pay such contributions; and
- (c) any period of contributory service under a scheme made under Section 42(1A) of the Act.

(5) The amount of the transfer value payable in respect of a person shall, in lieu of being reduced in accordance with the proviso to paragraph 2 of the First Schedule to the Transfer Value Regulations, be reduced by—

- (a) an amount equal to the sum of any repaid contributions paid to him after he last ceased to be employed in teaching service and any compound interest thereon payable in accordance with rule 4(2);
- (b) an amount equal to any sum which remained to be paid by him on his ceasing to be employed in teaching service towards the discharge of a fixed sum as a condition of any period of service being reckoned for the purposes of the Act.

(6) The amount of the transfer value shall be reduced by an amount equal to any sum payable by the Ministry by way of income tax by reason of its payment.

(7) In respect of a person who ceased to be employed in teaching service more than one year before the operative date the amount of the transfer value shall, except in a case to which paragraph (8) applies, be calculated by reference to his age on that date.

(8) In respect of a person who becomes employed in local government employment on or after the operative date and to whom paragraph (2) of rule 3 applies the amount of the transfer value shall be calculated by reference to his age on the date on which he becomes employed in local government employment.

Benefits under the Act

7.—(1) Subject to the provisions of Part III and any provisions similar thereto contained in other rules made under the Act, no payment of any pension shall be made under the Act to any person or his legal personal representatives in respect of any service which is taken into account in calculating the amount of a transfer value under rule 6.

(1) S.R. & O. (N.I.) 1951, No. 129. (n) S.R. & O. (N.I.) 1958, No. 97.
(m) 2 & 3 Geo. 6. c. 33 (N.I.)

(2) If a person to whom this Part applies ceases to be employed in local government employment and becomes re-employed in teaching service in circumstances in which neither the provisions of Part III nor any provisions similar thereto contained in other rules made under the Act apply to him, any service in respect of which a transfer value was paid under this part shall be qualifying service for the purposes of the Act.

PART III

TRANSFER FROM LOCAL GOVERNMENT EMPLOYMENT TO TEACHING SERVICE

Application

8.—(1) Except as hereinafter provided, this Part shall apply to a person who—

- (a) becomes, or before the operative date became, employed in teaching service within the prescribed period after ceasing to be employed in local government employment;
- (b) before or within three months after becoming employed in teaching service or within six months after the operative date, whichever period shall last expire, or within such longer period as the Ministry may with the agreement of the fund authority in any particular case allow, notifies the Ministry in writing that he desires this Part to apply to him and furnishes the Ministry with particulars in writing of any national service in which he has been engaged since ceasing to be employed in local government employment; and
- (c) within three months after becoming employed in teaching service or within six months after the operative date, whichever period shall last expire, or within such longer period as the Ministry may in any particular case allow, pays to the Ministry an amount equal to any repaid contributions paid to him after he last ceased to be employed in local government employment, together with any compound interest thereon payable in accordance with paragraph (2).

(2) For the purposes of paragraph (1)(c)—

- (a) compound interest shall not be payable unless—
 - (i) the period between the person's ceasing to be employed in local government employment and his becoming employed in teaching service exceeds one year; and
 - (ii) the fund authority requires that it be paid;
- (b) compound interest shall be calculated on the amount of the repaid contributions at three per cent. per annum with half-yearly rests from the day one year after that on which the person ceased to be employed in local government employment or from the day on which repaid contributions were paid to him, whichever shall be the later, to the day on which he notified the Ministry as required by paragraph (1)(b); and
- (c) if the amount of compound interest calculated as aforesaid exceeds a sum equal to one half of the difference between the amount of the transfer value payable under rule 10 and the amount of the transfer value which would have been so payable if calculated by reference to the person's age on ceasing to be employed in local government employment, it shall be reduced to that sum.

Excepted Cases

9. This Part shall not apply to a person who—

- (a) has received payment of any pension (other than repayment of contributions) under the Acts of 1937 to 1953 or a local Act scheme;
- (b) is a person in respect of whom a transfer value has been paid otherwise than under these Rules, by a fund authority since he last ceased to be employed in local government employment;
- (c) last ceased to be employed in local government employment before 1st April 1950; or
- (d) last ceased to be employed in local government employment on or after 1st April 1950 but before the operative date, unless—
 - (i) he is employed in teaching service on the operative date, or, if he is not so employed on that date, the Ministry agrees that this Part shall apply to him; and
 - (ii) the fund authority agrees that this Part shall apply to him.

Transfer Value

10.—(1) Subject as hereafter in this rule provided, the amount of the transfer value receivable by the Ministry from the fund authority in respect of a person to whom this Part applies shall be equal to the transfer value which would have been payable under the Transfer Value Regulations and Local Government Modification Regulations if the person, at the date when he ceased to be employed in local government service, had ceased to be a contributory employee under one local authority and had become such an employee under another local authority in the circumstances described in Section 29 of the Act of 1937 and had been entitled to reckon—

- (a) as non-contributing service, any service which was originally non-contributing service and which, under the local authority pension scheme last applicable to him, was treated in like manner as non-contributing service is treated under the Local Government Superannuation Acts 1937 to 1953 and regulations made thereunder; and
- (b) as contributing service, any service (other than that specified above) which he was entitled to reckon for the purpose of computing benefits under the local authority pension scheme last applicable to him.

(2) For the purposes of paragraph (1) service which is reckoned as contributing or non-contributing service shall be deemed to have been affected or modified in accordance with the National Insurance (Modification of Teachers Annual Allowances) Regulations (Northern Ireland) 1951 or the National Insurance (Modification of Teachers Superannuation Acts) Regulations (Northern Ireland) 1963, in like manner and to the like extent, as nearly as may be, as it was affected or modified by provisions in connection with national insurance contained in or relating to a local authority pension scheme.

(3) In calculating the amount of a transfer value there shall be excluded any period in respect of which the person was immediately before ceasing to be employed in local government employment paying voluntary contributions and in respect of which, at the time the transfer value is paid, he has not elected to continue to pay such contributions.

(4) The amount of the transfer value shall be reduced by an amount equal to any sum payable by the fund authority by way of income tax by reason of its payment.

(5) The amount of the transfer value shall be reduced by an amount equal to the sum of any repaid contributions paid to a person after he last ceased to be employed in local government service and any compound interest thereon paid in accordance with rule 8(2)(a).

(6) In respect of a person who ceased to be employed in local government employment more than one year before the operative date the amount of the transfer value shall, except in a case to which paragraph (7) applies, be calculated by reference to his age on that date.

(7) In respect of a person who becomes employed in teaching service on or after the operative date and to whom paragraph (2) of rule 3 applies the amount of the transfer value shall be calculated by reference to his age on the date on which he becomes employed in teaching service.

(8) The transfer value receivable under this rule shall be calculated as if the words "not being such service as is mentioned in proviso (a) to that subsection" had been omitted from paragraph (a) of the definition of "service" in paragraph 1 of Schedule 1 to the Transfer Value Regulations, and the transfer value receivable in respect of a person who had been an established officer or servant within the meaning of the Act of 1909 shall be calculated as if paragraph (c) had been omitted from the said definition.

Reckoning of Service

11.—(1) Subject as hereafter in this rule provided, in respect of a person to whom this Part applies—

(a) there shall be reckoned as contributory or recognised service—

(i) any period of service treated as contributing service for the purpose of calculating the amount of the transfer value payable under this Part;

(ii) any period of national service after ceasing to be employed in local government employment which would have been reckonable as aforesaid if he had again become employed in local government employment after the termination thereof; and

(iii) one-half of any period of service treated as non-contributing service for the said purpose; and

(b) any period of service treated as non-contributing service for the said purpose shall be treated as approved external service for the purposes of Section 13 of the Act, except in so far as that service is reckoned under this rule as contributory or recognised service.

(2) Where a person to whom this Part applies has, during his local government employment, been employed as a part-time employee, the period of his part-time service shall be treated—

(a) for the purpose of determining whether he has served for any minimum period prescribed by the Teachers Acts as necessary for any pension to be paid to or in respect of him as if it were whole-time service; and

(b) for the purpose of calculating the amount of any pension payable under the Teachers Acts, as if it were whole-time service for a proportionately reduced period.

(3) Where by virtue of a scheme modifying the Act of 1937 any period of service of a person to whom this Part applies is reckoned at a fraction of its actual length for the purposes of calculating the amount of the transfer value payable under rule 10, then, for the purpose of calculating the amount of any pension payable to or in respect of him under the Teachers Acts, only that fraction of that period of service shall be reckoned as contributory or recognised service.

(4) In respect of a person to whom this Part applies there shall not by virtue of this Part be reckoned as contributory or recognised service—

- (a) any service which he is or was entitled to reckon as contributing or non-contributing service by virtue of Section 15 of the Act of 1937 or the corresponding provisions of a local Act scheme if that service is reckonable as reckonable service under the Teachers' Superannuation Regulations 1967; or
- (b) any service which is the subject of a direction under Section 17(3) of the Act of 1953 that all rights enjoyed by or in respect of the person with respect to that service shall be forfeited.

(5) The whole of any period of service to which paragraph (1) applies shall, for the purpose of calculating under Section 7(2) of the Act the average salary of a person to whom this Part applies be reckoned as a period of employment in contributory service.

(6) Notwithstanding anything in this rule before contained, any service of a person to whom this Part applies which under the Acts of 1937 to 1953 or a local Act scheme was at the time he ceased to be employed in local government employment reckonable only for the purpose of calculating the amount of any pension payable to or in respect of him or only for the purpose of determining whether he was entitled to any pension shall be reckoned only for the corresponding like purpose under the Act.

Voluntary Contributions

12.—(1) A person to whom this Part applies may, within three months of becoming employed in teaching service or within such longer period as the Ministry may in any particular case allow, elect to continue to pay voluntary contributions being paid by him immediately before ceasing to be employed in local government employment.

(2) If a person elects as aforesaid and—

- (a) within three months of becoming employed in teaching service, or within such longer period as the Ministry may in any particular case allow, pays to the Ministry a sum equal to the sum of any payment made to him on or after ceasing to be employed in local government employment by way of return of voluntary contributions, any interest added thereto and any deduction therefrom in respect of income tax; and
- (b) thereafter pays to the Ministry any amounts outstanding in respect of voluntary contributions at the times at which they would have been payable if he had remained in local government employment

his teaching service shall be affected in the same manner, as nearly as may be, as his local government service would have been affected if he had completed payment of the voluntary contributions immediately before ceasing such employment.

(3) The provisions of rules 7, 8, 10, 11, 12 and 13 of the Teachers Superannuation (Previous Employment) Rules (Northern Ireland) 1959^(o), relating to additional contributions payable for the purposes of Section 20 of the Act of 1956, shall apply to voluntary contributions payable under this rule as if they were additional contributions payable in respect of previous employment within the meaning of those Rules but with the modifications that in rule 7(1) of those Rules the words from "until he attains the age of 60 years" to the

^(o) S.R. & O. (N.I.) 1959, No. 72.

end of the paragraph and in rule 13 of those Rules the words "he shall not be entitled to reckon any period of previous employment as contributory service under Section 20 of the Act of 1956 and in such a case" shall be deemed to be omitted.

(4) If a person does not elect as aforesaid or if voluntary contributions are repaid to him under rule 13 of the Teachers Superannuation (Previous Employment) Rules (Northern Ireland) 1959, as applied by this rule, the period in respect of which such contributions were paid shall be reckoned for the purposes of the Act only to the extent, if any, to which it would have been so reckoned if no such payments or contributions had been made in respect thereof.

Commencement of Employment

13. For the purposes of Section 3(1)(b) of the Act the date on which a person to whom this Part applies became employed in local government employment shall be deemed to be a date on which he became employed in contributory or recognised service.

Computation of Contributions

14.—(1) Where a person to whom this Part applies ceases to be employed in teaching service or dies, then, in computing the sum to which he or his legal personal representatives shall be entitled under the Act, there shall be included a sum in respect of contributions paid by him in respect of service which by virtue of these Rules is reckoned as contributory or recognised service and, in the case of a person who has elected in pursuance of rule 12 to continue paying voluntary contributions, in respect also of voluntary contributions paid by him before becoming employed in teaching service which have either not been returned to him or, if returned, have been paid to the Ministry under rule 12 and have not subsequently been again returned.

(2) In computing the amount of the sum so included for the purposes of this rule compound interest shall be calculated—

- (a) as respects the period ending immediately before the date on which the person became employed in teaching service, in the manner in which such interest, if any, would have been calculated if the occasion for making the calculation had occurred immediately before that date; and
- (b) as respects the period beginning with that date, in accordance with the provisions of Section 10 of the Act.

Modification of Contributions and Benefits by reason of National Insurance

15.—(1) In this rule—

"the teachers modification provisions" means the modifications of the Teachers Acts and other instruments relating to the superannuation of teachers prescribed by the National Insurance (Modification of Teachers Annual Allowances) Regulations (Northern Ireland) 1951;

"existing teacher" and "new entrant" have the same respective meanings as in the National Insurance (Modification of Teachers Annual Allowances) Regulations (Northern Ireland) 1951.

(2) The provisions of this rule shall have effect for the purpose of determining whether and in what manner the teachers modification provisions shall apply in relation to a person to whom this Part of these Rules applies.

(3) In the case of a person—

- (a) whose service to be reckoned as contributory or recognised service under these Rules commenced on or before 5th July 1948; and
- (b) in respect of whom the transfer value received by the Ministry is not reduced under the Local Government Modification Regulations by reason of the provision for flat-rate reduction

the teachers modification provisions shall not apply.

(4) In the case of a person—

- (a) whose service to be reckoned as contributory or recognised service under these Rules includes service which commenced on or before 5th July 1948; and
- (b) in respect of whom the transfer value is reduced under the Local Government Modification Regulations by reason of the provision for flat-rate retirement pension

the teachers modification provisions shall apply as they apply in the case of an existing teacher and, for the purposes of these provisions, the date of modification shall be deemed to be the date which was the material date for the purpose of Part II of the Local Government Modification Regulations.

(5) In the case of a person to whom, before he became employed in local government employment, the teachers modification provisions applied as they apply in the case of an existing teacher, those provisions shall again apply in like manner.

(6) In the case of a person to whom none of the last three foregoing paragraphs applies, the teachers modification provisions shall apply as they apply in the case of a new entrant.

Payment into Exchequer

16. All sums received by the Ministry in relation to a person to whom this Part applies whether by way of transfer value or otherwise shall be paid into the Exchequer and under the provisions of Section 2(3)(d) of the Teachers (Superannuation) (Amendment) Act (Northern Ireland) 1956 shall be treated as revenue of the Teachers Superannuation Account.

Sealed with the Official Seal of the Ministry of Education this 25th day of August 1970.

(L.S.)

G. I. Dent,
Assistant Secretary.

The Ministry of Finance hereby approves the foregoing rules.

Sealed with the Official Seal of the Ministry of Finance this 26th day of August 1970.

(L.S.)

H. A. Lowry,
Second Secretary.

EXPLANATORY NOTE

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

The purpose of these rules is to preserve continuity of superannuation rights of persons who transfer between teaching service in Northern Ireland and local government employment in England and Wales.

The rules provide:—

- (a) that if a person in local government employment transfers to teaching service and a transfer value is paid to the Ministry of Education the period of local government employment may be reckoned for pension under the Teachers (Superannuation) Acts; and
- (b) that if a teacher transfers to local government employment a transfer value may be paid by the Ministry of Education.