

1973. No. 242

[C]

LOCAL GOVERNMENT**Superannuation**

REGULATIONS, DATED 11TH JULY 1973, MADE BY THE MINISTRY OF DEVELOPMENT UNDER ARTICLE 9 OF THE SUPERANNUATION (NORTHERN IRELAND) ORDER 1972 AND UNDER SECTION 103 OF THE NATIONAL INSURANCE ACT (NORTHERN IRELAND) 1966.

The Ministry of Development, on behalf of the Secretary of State, in exercise of powers conferred by section 103 of the National Insurance Act (Northern Ireland) 1966(a) (having been determined by the Ministry of Finance to be the appropriate department 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(b)) and in exercise of powers conferred by Articles 9 and 14 of the Superannuation (Northern Ireland) Order 1972(c) and of any other powers enabling it in that behalf, after consulting representatives of persons likely to be affected by these regulations, hereby makes the following regulations:—

Citation

1. These regulations may be cited as the Local Government (Superannuation) (Amendment) (No. 2) Regulations (Northern Ireland) 1973.

Interpretation

2. In these regulations—

“area board” means an Education and Library Board established under Article 3 of the Education and Libraries (Northern Ireland) Order 1972(d) or a Health and Social Services Board established under Article 16 of the Health and Personal Social Services (Northern Ireland) Order 1972(e);

“the compensating authority” means the authority responsible for payment of benefits under Article 3 of the Superannuation (Northern Ireland) Order 1972(f);

“district council” means the council of a local government district within the meaning of section 1 of the Local Government Act (Northern Ireland) 1972(g);

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

“public body” has the same meaning as in section 148 of the Local Government Act (Northern Ireland) 1972;

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

(a) 1966. c. 6 (N.I.).

(b) 1950. c. 10.

(c) S.I. 1972, No. 1073 (N.I. 10).

(d) S.I. 1972, No. 1263 (N.I. 12).

(e) S.I. 1972, No. 1265 (N.I. 14).

(f) S.I. 1973, No. 962 (N.I. 13).

(g) 1972. c. 9 (N.I.).

(h) S.R. & O. (N.I.), 1962, No. 210.

Amendments relating to the reckoning of service

3. In regulation 2(1) of the principal regulations (which defines expressions used in the regulations) the words from ““non-contributing service”” to “regulation 25;” shall be deleted.

4. For regulation 31 of the principal regulations (calculation of service) there shall be substituted:—

“31.—(1) In calculating the length of an officer’s whole-time service, and in making any other calculation under these regulations (except a calculation under regulation 43)—

(a) any of the following periods of service which is not reckonable as contributing service by virtue of regulation 25 shall be reckonable at its full length for the purpose of determining whether any benefit is payable to or in respect of him, and for all other purposes shall reckon as a period of contributing service at half its length—

(i) any period of service which was reckonable before 1st April 1972 as a period of non-contributing service;

(ii) any period of whole-time service during which he did not pay and was not deemed to have paid contributions but excluding a period of employment during which he was absent without leave; and

(iii) any service which is reckonable by virtue of regulation 18 and which was reckonable in an employment referred to in paragraph (3) of that regulation as non-contributing service or as a period of service which would have reckoned for benefits at half the value of the benefits for contributing service or for established service;

(b) in order to determine the total contributing service of an officer for all purposes other than a calculation under the fourth schedule all periods of contributing service shall be aggregated, and where two or more periods aggregate to 365 days or more each period of 365 days shall be reckoned as one year, service on 29th February in a leap year being disregarded.

(2) Where a benefit (except a benefit under regulation 43) payable to or in respect of an officer is required to be calculated by reference to years of contributing or non-contributing service, there shall also be payable in respect of any part of a year an amount which bears the same proportion to the amount payable for a year as the number of days in that part bears to 365 days.

(3) Where a pension is payable under regulation 9(1)(a)(i) there shall be added to the officer’s service a period of contributing service as follows:

(a) if his contributing service does not exceed 10 years, either a period equal to such service or the period by which such service would have been increased if the officer had continued to be employed until he had reached the age of 65 years, whichever is the less;

(b) if his contributing service exceeds 10 years, a period equal to whichever is the greater of the following—

(i) the period by which such service is less than 20 years or the period by which such service would have been increased if the officer had continued to be employed until he had reached the age of 65 years, whichever is the less; or

- (ii) 6 years and 243 days or the period by which such service would have been increased if the officer had continued to be employed until he had reached the age of 60 years, whichever is the less :

Provided that in determining the period by which such service would have been increased if the officer had continued to be employed, no account shall be taken of any provision in these regulations for reckoning any period of service at more than its length."

5. In the proviso to regulation 10(1) of the principal regulations (scales of pension and retiring allowance) the words after "average remuneration" shall be deleted.

6. In regulation 22(1) of the principal regulations (reckoning of certain periods)—

- (a) for "as if any such period were non-contributing service" there shall be substituted "as if any such period were reckonable as contributing service at half its length only";
- (b) for "shall be reckonable as service" there shall be substituted "shall be reckonable as contributing service at its full length".

7. In regulation 25 of the principal regulations (reckoning of contributing and non-contributing service)—

- (a) in paragraph (4) after "the second schedule in order" for the remainder of the sub-paragraph there shall be substituted "that the completed years of any service which is reckonable as contributing service at half length may be reckoned in full";
- (b) in paragraph (6) the words from "Notwithstanding the provisions of paragraph (5)" shall be deleted.

8. In regulation 37(2) of the principal regulations (separate benefits in the case of certain re-employed pensioners) for the words "number of years of service under these regulations by which those years, together with the years of" there shall be substituted "service under these regulations which, together with the" and for the word "exceed" there shall be substituted "exceeds".

9. In regulation 42(4) of the principal regulations (modification of benefits and obligations) for proviso (ii) there shall be substituted:—

- "(ii) for the purpose of calculating the amount of any reduction under this paragraph, where an officer's service is increased by virtue of regulation 31(3), he shall be deemed to have paid reduced contributions under this regulation in respect of that added service;"

10. In proviso (iii) to regulation 51(2) of the principal regulations (approved employment) for the words "number of years" where they first appear there shall be substituted "period of service", and thereafter, wherever they appear there shall be substituted "period".

11. In the second schedule of the principal regulations (additional contributory payments)—

- (a) in paragraph 1 for "The sum payable by an officer who desires to reckon any period of non-contributing service as contributing service" there shall be substituted "The sum payable by an officer in order that any completed year of service which is reckonable as contributing service at half length may be reckoned in full";

(b) in paragraph 6—

(i) in sub-paragraph (3) after “Such total amount is the sum payable by the officer” for the remainder of the sub-paragraph there shall be substituted “in order that one year of the service which he is entitled to reckon on the material date at half length may be reckoned in full”;

(ii) in sub-paragraph (4) for “to reckon as contributing service more than one year of the non-contributing service which he is entitled to reckon at the material date” there shall be substituted “that more than one year of the service which he is entitled to reckon on the material date at half length may be reckoned in full”;

(iii) in sub-paragraph (5) the word “non-contributing” shall be deleted.

Amendments relating to the meaning of average remuneration

12. In regulation 32 of the principal regulations (meaning of average remuneration) for the words from the beginning of the regulation to the words “provided that” there shall be substituted:—

“32. For the purposes of these regulations, the average remuneration of a person in relation to his employment as an officer of an employing authority means his remuneration in respect of his final year of such employment, and of any other employment, war service or national service reckonable as contributing service in relation to that employment, ending on—

(a) the date on which he ceased to hold his employment as an officer; or

(b) in the case of an existing officer not being a woman who is a nurse, physiotherapist, midwife or health visitor, who before attaining the age of sixty-five years has completed forty-five years' service, as calculated under regulation 31(1), the day preceding the date on which he attained the said age; or

(c) in the case of an officer other than such an officer as is mentioned in paragraph (b), the date on which he became an officer mentioned in paragraph (2) of regulation 8,

whichever is the earlier and such a final year shall, if a particular case so requires be computed by aggregating periods of employment so as to constitute a period of one year so, however, that if his employment or service as aforesaid was for less than one year his average remuneration shall be deemed to be the amount he received increased by the proportion which 365 bears to the number of days of his employment or service: provided that—

(i) if the annual amount of remuneration of an officer in either of the two consecutive years immediately preceding the final year is higher than his remuneration in his final year, then the remuneration in whichever of such earlier years was the higher shall be deemed to be the amount of remuneration for the final year;

(ii) if his employment was for less than three years and his remuneration in the year immediately preceding his final year was higher than his remuneration in his final year, then such higher remuneration shall be deemed to be the amount of remuneration for the final year;

(iii) if for the purposes of calculating any benefit under these regulations account is required to be taken of any fees or other variable emoluments payable to an officer, the amount thereof shall be taken to be the annual average of such payments during the period of three years ending on the date on which such officer ceased to hold his employment, or if more favourable, such longer period as does not exceed five years.”

Provisos (i), (ii), (iii), (iv) and (v) shall be renumbered (iv), (v), (vi), (vii), and (viii) and proviso (vi) shall be deleted.

Amendments to the minimum qualifying period of service

13. For regulation 9 of the principal regulations (officer's pension and retiring allowance) there shall be substituted:—

- (a) "9.—(1) An officer of an employing authority shall be entitled, on ceasing to be employed by them, to receive from the Committee—
- (a) an annual pension, if either—
- (i) he has completed five years' service and is incapable of discharging efficiently the duties of his employment by reason of permanent ill-health or infirmity of mind or body; or
 - (ii) he has attained the age of 65 years and completed five years' service; or
 - (iii) he has attained the age of 60 years and completed twenty-five years' service; or
 - (iv) he has attained the age of 60 years and has completed ten years' service; provided that he was an officer immediately before the date on which these regulations came into operation; or
 - (v) he has attained the age of 50 years on or before 30th September 1973 and has retired prematurely under the provisions of Article 3 of the Superannuation (Northern Ireland) Order 1973.
- (b) a lump sum retiring allowance if he satisfies sub-paragraph (a), or has attained the age of sixty years and completed five years' service and was an officer immediately before the date on which these regulations came into operation.
- (2) Where a pension under paragraph (1)(a)(v) and a lump sum retiring allowance under paragraph (1)(b) are payable the compensating authority shall pay to the Committee such an amount as may be actuarially determined which represents the cost to the Committee of paying such pension and lump sum retiring allowance before the officer would be entitled to the payment of such benefits under paragraph (1)(a)(i) to (iv) and paragraph (1)(b)."
- (b) in regulation 15(1)(b) of the principal regulations (widow's pension) for the word "ten" there shall be substituted "five";
- (c) in regulation 15A(2)(a) of the principal regulations (child's allowance) for the word "ten" there shall be substituted "five";
- (d) in regulation 40 of the principal regulations (holders of joint appointments) for the word "ten" there shall be substituted "five".

14. Regulation 14 of the principal regulations (death gratuity) shall be amended as follows:—

- (a) the existing regulation 14(1) shall be numbered regulation 14 and the existing regulation 14(2) shall be deleted;
- (b) in sub-paragraph (a) the words "and at the date of his death he had completed five years service" shall be deleted;
- (c) in sub-paragraph (b) the words "after completing five years service" shall be deleted.

Rate of widow's pension for the first three months immediately following an officer's death

15. In regulation 15 of the principal regulations (widow's pension)—

- (a) in paragraph 3 for the words "paragraph (3A)" there shall be substituted "paragraphs (3A) and (3B)";
- (i) in sub-paragraph (a) for the words "one-third" there shall be substituted "one-half";
- (ii) in sub-paragraph (b) for the words "one-third" there shall be substituted "one-half";

(b) for regulation 15(3A) there shall be substituted:—

"(3A) For the first three months immediately following the death of a person mentioned in paragraph (1)(a) or (b) and subject to the provisos thereto, a widow's pension shall be payable if, at the date of his death—

- (a) he was a person mentioned in paragraph (1)(a) and he was not an officer at the date of his death, at the rate at which his pension was payable at the date of his death without having regard to any reduction or suspension by reason of operation of regulation 35;
- (b) he was a person mentioned in paragraph (1)(a) and he was an officer at the date of his death, at the aggregate of his rate of remuneration at the date of his death and the rate at which his pension was being paid at that date having regard to any reduction or suspension by reason of the operation of regulation 35;
- (c) he was a person mentioned in paragraph (1)(b), not being a person mentioned in paragraph (1)(a), at the rate of his remuneration at the date of his death, so, however, that in the case of an officer whose remuneration was suspended by reason of his absence from duty he shall be deemed to be a person mentioned in paragraph (1)(a) who had become entitled to a pension under regulation 9(1)(a)(i) on the date of his death;

Provided that—

- (i) a widow's pension shall not be payable at any of the rates mentioned in paragraphs (3) or (3A), as the case may be, whilst a widow's pension is payable at any of the rates mentioned in this paragraph;
- (ii) where the remuneration of an officer who was absent from duty by reason of illness or injury was reduced only by reason of his having become entitled to benefit under the National Insurance Acts (Northern Ireland) 1966 to 1972, it shall, for the purposes of sub-paragraphs (b) and (c) of this paragraph, be deemed not to have been so reduced;"

(c) after regulation 15(3A) there shall be inserted:—

"(3B) During the period that a widow's pension is payable at any of the rates specified in paragraph (3A) a child's allowance shall not be payable under regulation 15A in respect of any child dependent upon the widow."

Pensions of limited duration

16. After regulation 15A there shall be inserted the following regulations—

"Pensions of limited duration

15B.—(1) The provisions of this regulation shall apply where an officer not being an officer to whom regulation 8(2)(d) applies, dies before he has completed five years' service.

(2) A pension of limited duration (referred to in this regulation and regulation 15C as a "limited pension") shall be payable immediately following the officer's death to his widow at the rate of his remuneration at the date of his death for the period mentioned in paragraph (4):

Provided that—

- (i) a limited pension shall not be payable to a widow who would not be entitled to receive a widow's pension by virtue of the provisions of proviso (iii) to paragraph (1) or of paragraph (4) of regulation 15;
- (ii) where the remuneration of an officer who was absent from duty by reason of illness or injury was reduced only by reason of his having become entitled to benefit under the National Insurance Acts (Northern Ireland) 1966 to 1972, it shall be deemed not to have been so reduced.

(3) For the purposes of this regulation "child" means a child of the officer who was dependent on the officer and who has not attained the age of sixteen years, or if sixteen years of age or over, as to whom the Committee is satisfied that he is continuing to receive full-time education, and includes—

- (i) a step-child, adopted child or illegitimate child; and
- (ii) a child born during the period for which a limited pension would have been payable if such child had been living at the time of the officer's death, and in such a case such limited pension shall be payable as if the child had been alive during the period between the officer's death and the child's birth.

(4) The period for which a limited pension is payable shall be—

- (a) three months if there is no child dependent upon the widow;
- (b) four and one-half months if there is one child dependent upon the widow; or
- (c) six months if there are two or more children dependent upon the widow.

(5) The provisions of paragraph 4 of the ninth schedule shall apply in respect of a limited pension payable under paragraph (6) or (7).

(6) Subject to the provisions of regulation 15C(4), a limited pension shall be payable for one of the following periods at the rate specified in paragraph (2) as read with proviso (ii) thereto, to or for the benefit of any child or children who are not dependent upon his widow, if a limited pension is payable for the period mentioned in—

- (a) paragraph (4)(a) for one and one-half months for one such child or three months for two or more such children;
- (b) paragraph (4)(b) for one and one-half months for one or more such children.

(7) Subject to the provisions of regulation 15C(4), where a widow with a child or children dependent upon her dies or remarries before her limited pension ceases to be payable, a limited pension at the rate specified in paragraph (2) as read with proviso (ii) thereto, shall be paid to or for the benefit of such child or children for the remainder (if any) of the period mentioned in regulation 15C(1).

15C.—(1) Where an officer, not being an officer to whom regulation 8(2)(d) applies, dies before completing five years' service and a limited pension is not payable under regulation 15B, a limited pension shall be paid to or for the benefit of any child or children (as defined in regulation 15B(3)) at the rate specified in regulation 15B(2), as read with proviso (ii) thereto, either—

- (a) for one such child, for two months; or
- (b) for two or more such children, for four months.

(2) The provisions of paragraph 4 of the ninth schedule shall apply in respect of a limited pension payable under paragraph (1) of this regulation.

(3) A limited pension shall not be payable under paragraph (1) in respect of the death of more than one parent but shall be payable in respect of the death of the parent who was in receipt of the higher remuneration.

(4) Where, in the event of the death of both parents, any two of the following payments fall to be made, there shall be made only the payment which, in the opinion of the Committee, provides the more favourable benefit—

- (a) a limited pension under paragraph (1);
- (b) a limited pension under regulation 15B(6) or (7);
- (c) a child's allowance."

17. In regulation 51(2)(c) of the principal regulations (approved employment) after "child's allowance" there shall be inserted "limited pension under regulations 15B and 15C".

18. In paragraph 1 of the ninth schedule to the principal regulations (child's allowance) after "this schedule" there shall be inserted "and of regulation 15C(4)".

Amendments relating to whole-time and part-time officers

19. Regulation 4 of the principal regulations (application of the regulations) shall be amended as follows—

(a) For sub-paragraph (1)(c) there shall be substituted—

"(c) any other whole-time officer who at any time since attaining the age of eighteen years has been in the employment of that or any other employing authority, as such whole-time officer or as such a part-time officer as is mentioned in sub-paragraph (f), for a continuous period of one year or for an aggregate period of one year without having had before the expiration of that aggregate period a break in such employment of more than one month at any one time."

(b) For sub-paragraph (1)(f) there shall be substituted—

"(f) any other part-time officer who devotes the rest of his time to employment under any employing authority or to any such employment as is mentioned in regulation 18(3) and who at any time since attaining the age of eighteen years has been in the employment of that or any other employing authority, as such part-time officer or as such a whole-time officer as is mentioned in sub-paragraph (c) for a continuous period of one year or for an aggregate period of one year without having had before the expiration of that aggregate period a break in such employment of more than one month at any one time; and"

(c) For sub-paragraph 2(e) there shall be substituted—

“(e) any such officer as is mentioned in sub-paragraphs (1)(c) or (1)(f) who was not a contributory employee immediately before 1st November 1973 and who has given notice in writing to the Committee within the three months preceding that date that he does not wish to avail himself of the benefits provided by these regulations;”

(d) After sub-paragraph (4) there shall be added—

“(5) an employing authority may resolve that the application of sub-paragraphs (1)(a) to (1)(g) to any person entering their employment shall be conditional upon his passing a medical examination.”

Agency arrangements

20. The following regulation shall be included after regulation 7 of the principal regulations—

“Agency arrangements

7A. The Committee may make arrangements with any district council, area board, or public body for the exercise of any superannuation function by the Committee on behalf of the district council, area board, or public body on such terms as may be provided for by the arrangements.”

Income tax on contributions refunded

21. In regulation 33 of the principal regulations (return of contributions)—

(a) for paragraph (1)(a) there shall be substituted—

“(1)(a) In this regulation, the provisions of paragraph (2) shall apply subject to the provisions of paragraphs (8) and (9) in relation to a person who is an excepted officer, the provisions of paragraphs (3) to (5) shall apply subject to the provisions of paragraphs (8) and (9) in relation to a person who is not an excepted officer, and the provisions of paragraph (7) shall apply in relation to any person whether or not he is an excepted officer;”;

(b) for paragraph (1)(b)(i) there shall be substituted—

“(i) have not been returned to the person or, if they have been returned to him, he has repaid the amount he received and any further amount which he is required under these or the previous regulations to pay, and ”;

(c) after paragraph (7) there shall be added the following paragraphs—

“(8) Where the Committee is charged to income tax on any repayment of contributions (with or without interest) under this regulation, the Committee shall be entitled to deduct from the repayment an amount equal to that tax.

(9) Where an officer would, apart from this paragraph, be entitled to receive under this regulation a return of his contributions and any of those contributions were paid in respect of remuneration exceeding £5,000 in any financial year, or were paid under some other superannuation scheme in which he was subject, on leaving, to a provision corresponding to this paragraph, he shall not be entitled to receive any payment under this regulation, but in lieu thereof shall be entitled on attaining the age at which he would be entitled to receive an award under regulation 9, (or if he is then an officer on ceasing after that age to be an officer) to the benefits to which he would be entitled under regulation 9 if he satisfied the requirements of that provision.”

22. Where any provision of the principal regulations enables a person to pay or repay an amount equal to any sum paid to him 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, the requirement to repay an amount equal to such income tax shall not require the person to repay an amount equal to any reduction of payment under regulation 33(8) of the principal regulations.

Amendments relating to added years

23. In regulation 26 of the principal regulations (added years in certain cases)—

- (a) in proviso (a)(i) of paragraph (1) for the words "twenty-seven" there shall be substituted "twenty-five".
- (b) proviso (a)(ii) of paragraph (1) shall be deleted.
- (c) after paragraph (2) there shall be inserted a new paragraph as follows—

"(3) Where an officer, who, when he entered the employment of an employing authority other than a designated body, was required to possess such qualifications as are mentioned in paragraph (1) which he did not acquire during employment with a local authority—

- (a) had reached the age of twenty-five years but had not reached the age of twenty-seven years; or
- (b) had reached the age of twenty-seven years but was not over the age of thirty-five years and was entitled to reckon as a period of service any period in which he had been employed before reaching the age of twenty-seven years; and
- (c) in either case has remained in the employment of that employing authority or has entered the employment of another employing authority;

he may, before 30th September 1973, make an application in writing, for the purposes of paragraph (1), to the employing authority by whom he is employed at the date on which the application is made."

- (d) paragraphs (3) to (11) shall be renumbered (4) to (12).
- (e) in paragraph 4(a) after the words "under paragraph (1)" there shall be added "or paragraph (1)".

Consequential Amendments

24. In regulation 36 of the principal regulations (combined benefits for re-employed pensioners) after "has again become an officer," there shall be inserted "and at the time of becoming such officer was not an officer mentioned in regulation 8(4)."

25.—(1) For the purposes of part III of the National Insurance (Local Government Superannuation Scheme—Modification and Non-participation) Regulations (Northern Ireland) 1966(i) service added under regulation 31(3) of the principal regulations shall not be treated as attributable to any period of service in participating employment.

(2) Notwithstanding the provisions of part III of the National Insurance (Local Government Superannuation Scheme—Modification and Non-participation) Regulations (Northern Ireland) 1966, the reduction of any pension under regulation 42 of the principal regulations, or under the said part III shall be calculated by reference to the years and any part of a year of service, the reduction for such part of a year being an amount which bears the same proportion to the amount for a year as the number of days in that part bears to 365 days.

Date from which amendments take effect

26.—(1) Except only for the purposes of regulation 52 of the principal regulations, regulations 3 to 18 and 24 of these regulations, shall apply as from 1st April 1972 in relation to any person, who was an officer on or after that date.

(2) Regulation 19 of these regulations shall apply as from 1st November 1973 in relation to any person who was an officer on or after that date.

(3) Regulations 21 and 22 of these regulations shall have effect from 6th April 1973.

(4) A person to whom regulation 22 of the principal regulations applies shall not, for the purposes of this regulation, be deemed to have ceased his employment as an officer.

Revocation

27. The provisions of the principal regulations set out in column (1) of the following table are hereby revoked to the extent mentioned in column (2) in relation to any person, who, on or after the date mentioned in column (3)—

(a) was an officer;

(b) was a person who was deemed to have ceased his employment as an officer in accordance with the provisions of regulation 19 of the principal regulations.

TABLE

<i>Regulation</i>	<i>Extent of revocation</i>	<i>Date</i>
(1)	(2)	(3)
Regulation 10	proviso (d) to paragraph (2)	1st April 1972
Regulation 12	the whole regulation	1st April 1972
Regulation 25	paragraph 5	1st April 1972
Regulation 33	paragraph 6	1st April 1972

Sealed with the Official Seal of the Ministry of Development for Northern Ireland this 11th day of July 1973.

(L.S.)

J. A. D. Higgins,
Assistant Secretary.

EXPLANATORY NOTE

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

These regulations amend the Local Government (Superannuation) Regulations (Northern Ireland) 1962 which provide for the superannuation of persons engaged in local government.

The main changes are—

1. The calculation of benefits is by reference to years and days of service instead of to completed half years (regulations 3 to 11).
2. Where retirement is on the grounds of ill-health, a greater period of service may be credited to a person and his lump sum retiring allowance is increased by reference to such period (regulation 4).
3. The calculation of benefits is by reference to the remuneration in the best year in the last three consecutive years instead of the average over the last three years. Fees and other variable emoluments will be averaged over the last 3 years or in certain circumstances 5 years, (regulation 12).
4. The minimum qualifying period for a pension is reduced from ten years to five years; to qualify for a pension at age 60 an officer must have completed twenty-five years' service except if he was an officer at the date these regulations came into operation when he must be aged 60 years and have completed ten years' service. (regulation 13).
5. A widow's pension is payable at the husband's rate of remuneration if he died in service, or at the rate of his pension if he died on pension, in lieu of normal widow's pension for the first three months of widowhood. Thereafter widows pension is payable at a rate of one-half the rate of the husband's pension in respect of all reckonable service. (regulation 15).
6. Pensions of limited duration are provided for the widows and the children of persons who die in service before completing five years' service (regulations 16-18).
7. The admission of manual workers is secured by bringing within the scope of compulsory superannuation any whole-time and part-time officers who satisfy certain conditions. The main condition involves completion of 12 months continuous or aggregated service with the relevant employing authority. Those persons who are not contributory employees at 1st November 1973 may opt to remain outside the scheme (regulation 19).
8. The Superannuation Committee is given power to make an agency arrangement with any district council, area board, or public body (regulation 20).
9. Hitherto, when a refund of contributions has been made the Committee has been required to deduct and pay to the Inland Revenue an amount equal to the tax relief allowed to the officer when the contributions were originally paid. From 6th April 1973 (the date on which section 22 Finance Act 1970 (c. 24) comes into operation) the Committee will itself be liable to a tax charge on any such refunds; these regulations

enable the Committee to recover this tax from the contributions returned. From the same date, no return of contributions may be made to an officer who has earned over £5,000 a year, but instead the benefits accrued to him as a result of those contributions will be preserved and put into payment later (regulations 21 and 22).

10. The minimum age on entry for the purposes of buying added years has been reduced to 25 and the provision that any previous period of reckonable service would debar the application of existing regulation 26 has been removed. Persons who had been unable to make use of the regulation because of the restrictions which have now been removed are given a final opportunity to apply to purchase some added years (regulation 23).
11. Consequential changes are made to the application to the Local Government Scheme of the National Insurance (Local Government Superannuation Scheme—Modification and Non-participation) Regulations (Northern Ireland) 1966 as amended (regulation 25).

Under the power in Article 14 of the Superannuation (Northern Ireland) Order 1972, these regulations provide for the changes in paragraphs 1 to 6 above to apply retrospectively as from 1st April 1972 to persons who were employed on or after that date and for the changes in paragraphs 7 to apply from 1st November 1973 to persons who were employed on or after that date (regulation 25).