



Parliamentary and other Pensions Act 1972

1972 CHAPTER 48

PART III

MISCELLANEOUS AND SUPPLEMENTARY

31 Provisions as to Pensions (Increase) Act 1971

- (1) In relation to any period beginning on or after 1st December 1972, Schedule 2 to the Pensions (Increase) Act 1971 (which specifies the pensions referred to in that Act as "official pensions") shall be amended by inserting, after paragraph 3 of that Schedule, the following paragraph: —
- “3A A pension payable under Part II of the Ministerial Salaries and Members' Pensions Act 1965 or under Part I of the Parliamentary and other Pensions Act 1972.”
- (2) That Schedule shall also be amended as follows, that is to say—
- by inserting at the end of paragraph 1 the words " or under section 26 or section 27 of the Parliamentary and other Pensions Act 1972 (pensions of Prime Minister and Speaker and their dependants) ";
 - by inserting at the end of paragraph 2 the words " as amended by section 28 of the Parliamentary and other Pensions Act 1972 "; and
 - by inserting at the end of paragraph 3 the words " or (except in respect of any period ending before 1st April 1972) under Mr. Speaker King's Retirement Act 1971 ".
- (3) In section 5(3) of the Pensions (Increase) Act 1971 (which confers power to make regulations modifying the provisions of that Act in relation to particular official pensions) the reference to the provisions of that Act shall be construed as including a reference to those provisions as they have effect in consequence of the amendments made by the preceding subsections.

- (4) In the preceding provisions of this Act any reference to this section shall be construed as a reference to the provisions of the Pensions (Increase) Act 1971 as amended by this section and as modified by any regulations made under section 5(3) of that Act as read with subsection (3) of this section.
- (5) No account shall be taken of the provisions of that Act in calculating any amount in accordance with section 8(1) of this Act or in calculating any amount for the purposes of section 25(2) or section 27(1) of this Act.

32 Annuity premiums of Ministers and other office-holders

- (1) In section 229 of the Income and Corporation Taxes Act 1970 (annuity premiums of Ministers and other officeholders) the following subsection shall be substituted for subsection (1): —

“(1) For the purposes of this Chapter so much of any salary which—

- (a) is payable to the holder of a qualifying office who is also a Member of the House of Commons, and
- (b) is payable for a period in respect of which the holder elects not to be a participant under section 2 of the Parliamentary and other Pensions Act 1972, or for any part of such a period,

as is equal to the difference between a Member's ordinary salary (in accordance with any resolution of the House of Commons relating to the remuneration of Members for the time being in force) and the salary which (in accordance with that resolution) is payable to him as a Member holding that qualifying office shall be treated as remuneration from the office of Member and not from the qualifying office, and shall accordingly be treated for the purposes of section 228(1) to (3) of this Act as pensionable emoluments from the office of Member.

In this subsection 'qualifying office' has the meaning assigned to it by section 2(1) of the Parliamentary and other Pensions Act 1972 and 'Member's ordinary salary' has the meaning assigned to it by section 3(6) of that Act.”

- (2) This section shall be deemed to have come into operation on 1st April 1972.

33 Deduction of tax from refunds of contributions

On making any repayment of contributions (including interest on contributions) under section 18 of this Act, the Trustees shall be entitled, if the repayment is made on or after the date on which section 22 of the Finance Act 1970 comes into force, to deduct from the repayment any tax to which they may become chargeable under paragraph 2 of Part II of Schedule 5 to that Act (charge to tax on repayment of employee's contributions).

34 Provisions as to Northern Ireland

- (1) The pensions in relation to which the Pensions (Increase) Act 1971 extends to Northern Ireland shall include pensions payable under Part I of this Act or under Part II of the Act of 1965 ; and accordingly, in section 19(2)(a) of the said Act of 1971, after the words " Parliament of the United Kingdom " there shall be inserted the words " or out of the Parliamentary Contributory Pension Fund ".

- (2) The amendments subject to which the Pensions (Increase) Act 1971 has effect in Northern Ireland (whether in relation to the pensions mentioned in the preceding subsection or any other pensions) shall include the amendments made by section 25 of the Superannuation Act 1972; and accordingly, in section 30(5) of the said Act of 1972, after paragraph (e) there shall be inserted the following paragraph:—
“(e) section 25”.
- (3) Section 23 of this Act shall apply in relation to service as a Member of the House of Commons of Northern Ireland as it applies in relation to service as a Member of the House of Commons of the United Kingdom.

35 Interpretation (general)

- (1) In this Act, except in so far as the context otherwise requires, the following expressions have the meanings hereby assigned to them respectively, that is to say—
“ the Act of 1965 ” means the Ministerial Salaries and Members' Pensions Act 1965 ;
“ the Consolidated Fund ” means the Consolidated Fund of the United Kingdom ;
“ contribution ”, in relation to a person, means any amount deducted from any salary of his under section 5 of the Act of 1965 or under section 3 or section 4 of this Act (including any sum which, by virtue of any provisions of any of those sections, is to be treated as, or dealt with as if it were, a sum so deducted) and any reference to the payment of a contribution by a person shall be construed accordingly;
“ enactment ” includes an enactment of the Parliament of Northern Ireland;
“ interest ” (where the reference is to the payment of any sum with interest) means compound interest at the rate of three per cent. per annum, calculated with annual rests.
- (2) Except in so far as the context otherwise requires, any reference in this Act to an enactment shall be construed as a reference to that enactment as amended or extended by or under any other enactment.

36 Amendments, repeals and savings

- (1) Subject to the following provisions of this section, and without prejudice to any express amendment made by any of the preceding provisions of this Act,—
(a) the enactments specified in Schedule 3 to this Act shall have effect subject to the amendments specified in that Schedule (being amendments consequential upon the preceding provisions of this Act), and
(b) the enactments specified in Schedule 4 to this Act are hereby repealed to the extent specified in the third column of that Schedule.
- (2) The repeal effected by the preceding subsection (in this section referred to as “ the repeal ”) shall not affect the operation of any of the provisions of Part II of the Act of 1965, or of Schedule 2 or Schedule 3 to that Act, in relation to—
(a) any deduction required by that Act to be made from the salary of any Member of the House of Commons in respect of any period ending before 1st January 1972;

Status: This is the original version (as it was originally enacted).

- (b) the payment of any sum required to be paid under section 6 of that Act (Exchequer contributions) in respect of any year ending before 1st April 1972;
- (c) any pension under Part II of the Act of 1965 which has become payable before 1st January 1972 or which, apart from this Act, would become payable to or in respect of a person who ceased to be a Member of the House of Commons before 1st January 1972 and has not been a Member of that House at any time on or after that date (whether before or after the passing of this Act); or
- (d) the payment of any sum which has before 1st January 1972 become payable under section 11 of that Act (refund of contributions) or which, apart from this Act, would become payable under subsection (1)(a) of that section in respect of a person who ceased to be a Member of the House of Commons before 1st January 1972 and has not been a Member of that House at any time on or after that date (whether before or after the passing of this Act).

(3) The repeal shall not affect the operation—

- (a) of subsections (1) to (3) of section 3 of the Ministerial Salaries Consolidation Act 1965 (pensions of Prime Ministers), or
- (b) of subsection (4) of that section (which relates to dependants of Prime Ministers) or of any provisions of the Act of 1965 as applied by that subsection,

in relation to any person who held office as Prime Minister and First Lord of the Treasury before 1st April 1972 but has not (whether before or after the passing of this Act) held that office at any time after that date.

(4) The repeal shall not affect the validity of any rules made by virtue of section 2 of the uperannuation (Miscellaneous Provisions) Act 1948 as modified by subsection (6) of section 13 of the Act of 1965, or as modified by that subsection together with section 12(6) of the Ministerial Salaries and Members' Pensions Act (Northern Ireland) 1965 ; and any such rules shall have effect as if made by virtue of section 2 of the said Act of 1948 as modified by section 23 (or section 23 together with section 34(3)) of this Act, and may be varied or revoked accordingly.

37 Short title

This Act may be cited as the Parliamentary and other Pensions Act 1972.