
STATUTORY INSTRUMENTS

1951 No. 309

**The Superannuation (English Local Government
and Isle of Man) Interchange Rules 1951**

2.—(1) Where a person becomes or has become before the date of the coming into operation of these rules a pensionable employee of an Isle of Man authority within a period of twelve months after the date on which the person ceased to be employed in employment by virtue of which he was or was deemed to be a contributory employee or local Act contributor or in employment (not being such employment as aforesaid) by virtue of which he was entitled to participate in any of the benefits of a superannuation fund maintained under a local Act scheme, or in the case of a person who left such employment in order to undertake war service or who immediately after leaving such employment became engaged in national service, within six months after the termination of that service, and without having become entitled to any benefit under the Act of 1937 or the local Act scheme to which he was subject, other than a return of contributions, then, if he notifies the Isle of Man authority in writing within three months after entering their employment or, if he entered their employment before the date of the coming into operation of these rules, within six months after that date, that he desires these rules to apply to him, and if he ceased to hold his former employment before the said date the authority maintaining the fund to which he was a contributor consent, the like transfer value shall be payable to the superannuation fund maintained by the Isle of Man authority out of the fund to which the person was a contributor by the authority maintaining that fund as would have been payable under the Local Government Superannuation (Transfer Value) Regulations, 1939(1), had the person become a contributory employee, less an amount equal to any sum which the trustees of the fund may become liable to pay by way of income tax in respect of the amount transferred by way of transfer value;

Provided that—

- (a) this rule shall not apply in relation to any person unless within three months after entering the employment of the Isle of Man authority, or, if he entered their employment before the date of the coming into operation of these rules, within six months after that date, he furnishes them with particulars of his previous pensionable employment and war service or national service (if any) and pays to them an amount equal to any sum paid to him by way of a return of contributions on his ceasing to hold his former employment;
- (b) this rule shall not apply in relation to any person who became a pensionable employee of an Isle of Man authority before the date of the coming into operation of these rules unless he ceased to hold his former employment not earlier than the fourth day of February, 1948, and he has been such a pensionable employee without a break of more than twelve months at any one time, excluding any period of war service or national service, after ceasing to hold his former employment;
- (c) the reference in this rule to a period of twelve months from the date on which a person ceased to be employed shall be construed in relation to a person to whom section 6 of the Act has become applicable as a reference to a period of five years from that date or such longer period as the Minister may in any particular case allow;

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format. The electronic version of this UK Statutory Instrument has been contributed by Westlaw and is taken from the printed publication. **Read more**

- (d) the transfer value payable in respect of a person who ceased to hold his former employment more than twelve months before the date of the coming into operation of these rules shall be calculated by reference to his age at that date;
- (e) the transfer value payable in respect of a person who was entitled to reckon any service by virtue of subsection (1) of section 17 of the Act of 1937 shall be calculated as if the words “other than such service as is mentioned in proviso (a) to that subsection” had been omitted from the definition of ‘service’ in paragraph 1 of the First Schedule to the Local Government Superannuation (Transfer Value) Regulations, 1939; and
- (f) the transfer value payable in respect of a person who had been an established officer or servant within the meaning of the Asylums Officers' Superannuation Act, 1909 (hereinafter called “the Act of 1909”) shall be calculated as if there had been no reference in the definition of ‘service’ aforesaid to such a person.

(2) Where a transfer value is payable in respect of a person who before becoming a contributor to a superannuation fund maintained by a local authority under the Act of 1937 or a local Act scheme had been an established officer or servant within the meaning of the Act of 1909, as extended by any subsequent enactment, and had been a person to whom any regulations for the time being in force under Part V of the Second Schedule to the Act of 1937, whether as originally made or as amended by any statutory provision, had been applicable, and where the body by whom he was last employed while subject to the Act of 1909 would, if he had become entitled to a superannuation allowance on ceasing to be subject to the Act of 1937 or the local Act scheme, have been liable to contribute to that allowance, that body or the appropriate authority in relation to that body as defined in regulation 47 (9) of the National Health Service (Superannuation) Regulations, 1947(2), shall make a payment to the authority maintaining the fund out of which the transfer value is payable of an amount equal to the transfer value which that body or the appropriate authority aforesaid would have been liable to pay to the Minister under regulation 47 (3) of the regulations aforesaid if that regulation had become applicable to the person on the date when he became a pensionable employee of the Isle of Man authority, and where that body or the appropriate authority aforesaid would in those circumstances have had in respect of any such contribution to a superannuation allowance as aforesaid a right of contribution from any other body, that other body or the appropriate authority in relation thereto as so defined as aforesaid shall make a payment to the authority maintaining the superannuation fund aforesaid of an amount equal to the transfer value which that other body or the appropriate authority aforesaid would have been liable to pay to the Minister under regulation 47 (4) of the regulations aforesaid if that regulation had become applicable to the person when he became a pensionable employee of the Isle of Man authority.