

1970 No. 1307 (S. 108)

SOCIAL SECURITY

The National Insurance (Modification of Local Government Superannuation Schemes) (Scotland) Regulations 1970

Made - - - - 26th August 1970

Laid before Parliament 16th September 1970

Coming into Operation 1st October 1970

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In exercise of the powers conferred on me by section 110 of the National Insurance Act 1965(a) and sections 18(3), 24, 25(3), 31(6), and 34(1) of the Local Government Superannuation (Scotland) Act 1937(b), having been determined to be the appropriate Minister to make regulations under the said section 110 for modifying schemes for the provision of pensions and other benefits established under the Local Government Superannuation (Scotland) Acts 1937 to 1953(c) or a local Act, and of all other powers enabling me in that behalf, I hereby make the following regulations:—

PART I
INTRODUCTORY

Title and commencement

1. These regulations may be cited as the National Insurance (Modification of Local Government Superannuation Schemes) (Scotland) Regulations 1970, and shall come into operation on 1st October 1970.

Interpretation

2.—(1) For the purposes of these regulations, any enactment or group of enactments referred to in regulation 3 has the meaning assigned to it thereby, and unless the context otherwise requires—

“contributing service” and “non-contributing service” have the same respective meanings as in the Act of 1937;

“contributory employee” has the same meaning as in the Act of 1937, and for the purposes of these regulations includes additionally a person deemed to be a contributory employee;

“disqualifying break of service” has the same meaning as in the Act of 1937;

“early retirement classes” means persons of any of the following descriptions—

(a) a female nurse, female physiotherapist, midwife or health visitor to whom regulation 21 of the Benefits Regulations applies; or

(b) a person to whom the Benefits Regulations apply with the modifications provided in regulation 23 thereof;

“employing authority” has the same meaning as in the Act of 1937;

“enactment” includes any instrument made under an Act;

“established officer or servant” has the meaning which was assigned to it by the Asylums Officers’ Superannuation Act 1909(d);

“general Act scheme” means the local government superannuation Acts and the rules and regulations for the time being in force thereunder so far as they relate to contributory employees, and includes the provisions of any local enactment relating to the contributory employees of any local authority who are not a local Act authority;

“insured person” means an insured person for the purposes of the Insurance Acts;

“local Act authority” has the same meaning as in the Act of 1937;

“local Act contributor” has the same meaning as in the Act of 1937 and for the purposes of these regulations includes additionally a person deemed to be a local Act contributor;

(a) 1965 c. 51.

(b) 1937 c. 69.

(c) 1937 c. 69; 1939 c. 18; 1953 c. 25.

(d) 1909 c. 48.

“local Act scheme” has the same meaning as in the Act of 1937, and additionally includes any of the provisions of the general Act scheme relating to a local Act contributor;

“local authority” has the same meaning as in the Act of 1937;

“material date” has the meaning assigned to it by regulation 9;

“maximum graduated remuneration” means for any period or part of a period of employment occurring—

(a) before 5th October 1966, the maximum annual amount on which, during that period or part, graduated contributions were payable for any one employment under section 1(1)(b) of the National Insurance Act 1959(a) or section 4(1) of the Insurance Act (which sections relate to graduated contributions under those Acts), and

(b) after 4th October 1966, the maximum annual amount on which such contributions would have been payable under the said section 4(1) before any amendment thereof;

“modification provision” means any provision of a pension scheme which secures the reduction of pensions under the scheme in connection with the operation of any insurance code;

“national service”, in relation to any person, means service which is relevant service within the meaning of the Reserve and Auxiliary Forces (Protection of Civil Interests) Act 1951(b), and any similar service immediately following relevant service entered into with the consent of the authority or person by whom he was employed before entering 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;

“non-participating employment” has the same meaning as in section 56(1) of the Insurance Act;

“old modification scheme” means a scheme made pursuant to section 28(3) of the Widows’, Orphans’ and Old Age Contributory Pensions Act 1936(c);

“participating employment” means, in relation to any period which is reckonable as service for the purposes of the local government superannuation Acts, any employment in which a person—

(a) is required to pay graduated contributions under section 4(1)(c) of the Insurance Act as amended by section 1 of the National Insurance Act 1966, or

(b) would be required to pay such contributions if the amount which was paid in any income tax week on account of his remuneration (*or which would have been paid but for any suspension of remuneration due to leave of absence*) exceeded the amount first mentioned in section 4(1) of the Insurance Act as so amended,

and includes any similar period of employment in which a person is, or would be, required to pay graduated contributions under the Northern Ireland Act or the Isle of Man Act; but the expression does not include any period of national service in respect of which contributions are paid under the Superannuation (Local Government Staffs) (National Service) (Scotland) Rules 1949 to 1954(d) if immediately prior to entering national service the person was in non-participating employment;

(a) 1959 c. 47.

(b) 1951 c. 65.

(c) 1936 c. 33.

(d) S.I. 1949/581; 1952/75; 1954/1258 (1949 I, p. 3108; 1952 II, p. 2395; 1954 II, p. 1762).

“payment in lieu of contributions” means a payment in lieu of contributions under Part III of the Insurance Act;

“pension” means a retirement pension or a benefit under the Benefits Regulations corresponding to a superannuation allowance under Part I of the Act of 1937, *and includes a pension to which a person has become entitled prospectively, on attaining some greater age;*

“person entitled to 1937 benefits” means a person entitled to a benefit under the Benefits Regulations corresponding to a superannuation allowance under Part I of the Act of 1937, and “1937 benefits” shall be construed accordingly;

“person entitled to 1954 benefits” means a person (other than a person entitled to 1937 benefits) entitled to benefits under the Benefits Regulations, and “1954 benefits” shall be construed accordingly;

“person subject to flat-rate reduction”, “person subject to graduated reduction” and “person subject to combined reduction” have the respective meanings assigned by regulation 4, and “flat-rate reduction”, “graduated reduction” and “combined reduction” mean the appropriate reduction required to be made in relation to such a person by Part II or III, as the case may be, of these regulations;

“person entitled to the optant’s rate” means a person who—

- (a) was a contributory employee, a local Act contributor or an established officer or servant at some time within 12 months before the material date, and
 - (b) gave notice pursuant to regulation 10 of the 1947 regulations, and
 - (c) becomes entitled to a pension without having had a break of more than 12 months since that time (except as permitted by regulation 17),
- and “entitled to the optant’s rate” shall be construed accordingly;

“person who retains unmodified status” means—

- (a) a person whose contributions and pension were, by virtue of the 1947 regulations or of interchange rules, not subject immediately before the commencement of these regulations to reduction to take into account his entitlement to a state flat-rate pension, or
- (b) *a person in respect of whom there is received, on or after the commencement of these regulations, pursuant to interchange rules, a transfer value which has been calculated by reference to the transfer value regulations and which has not been reduced under any modification provision,*

and who in either case remains a contributory employee or local Act contributor without a disqualifying break of service (except as permitted by regulation 17);

“reckonable”, in relation to service, means reckonable or otherwise entitled to be taken into account in calculating the amount of a pension;

“retirement pension” means a retirement pension under regulation 5 of the Benefits Regulations;

“retiring remuneration”, in relation to a retirement pension, means the remuneration on which that benefit is calculated;

“Stage I” means the period from 3rd April 1961 to 5th January 1964;

“Stage II” means the period from 6th January 1964;

“state flat-rate pension” means a retirement pension referred to in section 30 of the Insurance Act;

“state graduated pension” means a graduated retirement benefit referred to in section 36 of the Insurance Act;

“war service” has the same meaning as in the Local Government Staffs (War Service) Act 1939(a).

(2) *For the purposes of regulations 28(2)(b) and 32(1), any reference to a period of employment at the end of which a payment in lieu of contributions has been made or is required to be made shall include a reference to a period of employment which has become reckonable by virtue of interchange rules and in respect of which equivalent pension benefits have been assured for the purposes of Part III of the Insurance Act.*

(3) In these regulations, any reference to any benefit assured or payable, payment made or other thing whatsoever done under the Insurance Act or Insurance Acts shall be deemed to include a reference to a corresponding benefit, payment or thing assured, payable, made or done under the National Insurance Act 1959.

(4) *In these regulations, any reference to a payment in lieu of contributions made under any insurance code shall be construed as a reference to a payment in lieu of contributions or a corresponding payment made under the Northern Ireland Act or the Isle of Man Act.*

(5) In these regulations, unless the context otherwise requires, references to any enactment shall be construed as references to that enactment as amended, modified, extended, applied or re-enacted by or under any subsequent enactment, including these regulations.

(6) Any reference in these regulations to a regulation, schedule or paragraph which is not otherwise identified is a reference to that regulation or schedule of these regulations or to that paragraph of the regulation in which the reference occurs, as the case may be.

(7) For the purposes of these regulations, no account shall be taken, where any amount of money falls to be paid, of fractions of a penny less than one half of a penny, and fractions of a penny of one half of a penny or more shall be treated as a penny.

(8) *As from the first payment of remuneration or of retirement pension made in new decimal currency on or after 15th February 1971 (the day appointed under section 1 of the Decimal Currency Act 1967(b))*

(a) references in paragraph (7) to a penny and to one half of a penny shall be read as referring to a new penny and to a new half-penny respectively;

(b) other references in these regulations to any specified sum of money shall be read as referring to the sum, expressed in new decimal currency, in brackets after the first-mentioned sum; and

(c) for Tables I and II in Schedule 1, Tables I and II in Schedule 2 and the table in Schedule 5 there shall be substituted Tables I, II, III, IV and V respectively of Schedule 11.

(9) The Interpretation Act 1889(c) shall apply for the interpretation of these regulations as it applies for the interpretation of an Act of Parliament, and as if these regulations and the regulations revoked by regulation 40 were Acts of Parliament.

(a) 1939 c. 94.

(b) 1967 c. 47.

(c) 1889 c. 63.

Definition of enactments

3. In these regulations—

“the Act of 1937” means the Local Government Superannuation (Scotland) Act 1937;

“the 1947 regulations” means the National Insurance (Modification of Local Government Superannuation Schemes) (Scotland) Regulations 1947(a);

“the Act of 1948” means the Superannuation (Miscellaneous Provisions) Act 1948(b);

“the Act of 1953” means the Local Government Superannuation Act 1953;

“the actuarial valuation regulations” means the Local Government Superannuation (Actuarial Valuations) (Scotland) Regulations 1954(c);

“the administration regulations” means the Local Government Superannuation (Administration) (Scotland) Regulations 1954(d);

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

“the Firemen’s Pension Scheme” means the scheme for the time being in force under section 26 of the Fire Services Act 1947(f);

“the Insurance Act” means the National Insurance Act 1965;

“the Insurance Acts” means the National Insurance Acts 1965 to 1969(g);

“insurance code” means the Insurance Act, *the Northern Ireland Act or the Isle of Man Act*;

“interchange rules” means rules made under section 2 of the Act of 1948 (which provides for the pensions of persons transferring to different employment) and includes any similar instrument made, or having effect as if made, under any other Act which makes similar provision;

“the Isle of Man Act” means the National Insurance (Isle of Man) Act 1961 (an Act of Tynwald);

“the local government superannuation Acts” means the Local Government Superannuation (Scotland) Acts 1937 to 1953;

“the Northern Ireland Act” means the National Insurance Act (Northern Ireland) 1959(h);

“the old Insurance Acts” means the National Health Insurance Acts 1936 to 1941(i) or the Widows’, Orphans’ and Old Age Contributory Pensions Act 1936;

“the transfer value regulations” means the Local Government Superannuation (Transfer Value) (Scotland) Regulations 1954(j).

Purport of Parts II, III and IV

4.—(1) The provisions of Parts II and III of these regulations shall have effect for modifying the general Act scheme in relation to the contributions and other superannuation payments payable by and the benefits payable to contributory employees who are or have been insured persons, in connection with the operation of the enactments relating to state flat-rate and graduated pensions; and in these regulations, subject to the provisions of paragraph (2)—

(a) S.R. & O. 1947/1697 (Rev. XVI, p. 286: 1947 I, p. 1509).

(b) 1948 c. 33.

(d) S.I. 1954/1243 (1954 II, p. 1583).

(f) 1947 c. 41.

(h) 1959 c. 21. (N.I.).

(j) S.I. 1954/1256 (1954 II, p. 1736).

(c) S.I. 1954/1260 (1954 II, p. 1554).

(e) S.I. 1954/1059 (1954 II, p. 1632).

(g) 1965 c. 51; 1966 c. 6; 1967 c. 73; 1969 c. 4.

(i) 1936 c. 32; 1 & 2 Geo. 6. c. 3; 1938 c. 14;

1939 c. 84; 1941 c. 39.

- (a) "person subject to flat-rate reduction" means such a person to whom the said Part II applies;
- (b) "person subject to graduated reduction" means such a person who retains unmodified status and to whom the said Part III applies in respect of any period of participating employment; and
- (c) "person subject to combined reduction" means any other such person to whom the said Part III so applies.

(2) The provisions of Part II of these regulations shall not apply for the flat-rate reduction of the contributions or other superannuation payments payable by or the benefits payable to any person in respect of any period during which the provisions of Part III of these regulations apply for the combined reduction thereof:

Provided that this paragraph shall not affect regulation 13 or 14 so far as either regulation enables a person to retain the benefit of any modifications referred to therein.

(3) The provisions of Part IV of these regulations shall have effect for modifying the general Act scheme consequent upon the other provisions of these regulations.

Equivalent pension benefits

5. The provisions of Part V of these regulations shall have effect for modifying the general Act scheme in order to ensure that the benefits secured thereby are equivalent pension benefits for the purpose of the Insurance Acts.

Local Act schemes

6. So far as the provisions of these regulations can (with the modifications hereinafter referred to) apply to a local Act scheme, they shall so apply; and for this purpose they shall have effect subject to the modifications set out in Part VI hereof.

Retained local Act rights

7. Where a contributory employee retains by virtue of any enactment rights corresponding to those which he formerly enjoyed as a local Act contributor, Parts II to V of these regulations shall apply to him subject to any modifications necessary to give effect to his retained rights.

PART II
FLAT-RATE REDUCTION

Persons subject to flat-rate reduction

8.—(1) The provisions of this Part of these regulations shall apply to any insured person who is, or immediately before becoming entitled to a pension was, a contributory employee, unless he is a person described in paragraph (3).

(2) The provisions of this Part of these regulations shall apply to any such person referred to in regulation 13, 14 or 15 subject to any modifications effected thereby, and to any such person in part-time employment to the extent specified in regulation 16.

(3) The persons referred to in paragraph (1) are—

- (a) any person who retains unmodified status;
- (b) any person who entered the employment in which he is a contributory employee after leaving other employment in which he was a contributory employee or a local Act contributor or in respect of which he was superannuable out of public funds, having become (otherwise than in consequence of permanent ill-health or infirmity of mind or body) entitled

to immediate payment of a pension or a corresponding benefit payable under any enactment;

(c) any person who—

- (i) being a person to whom section 6(1) of the Act of 1953 applies (which section relates to re-employed pensioners), entered employment in which he was a contributory employee or a local Act contributor within 12 months after leaving employment in respect of which he became entitled to immediate payment of a pension or injury allowance, payable out of public funds, other than a pension or benefit to which sub-paragraph (b) above applies; and
- (ii) immediately before he left the last-mentioned employment retained unmodified status; and
- (iii) has not had a disqualifying break of service since the said section 6(1) first applied to him.

Definition of "material date"

9. In this Part of these regulations, the expression "material date", in relation to a person described in column (1) of the following table, means the date specified in column (2) in respect of such person:—

TABLE

(1)	(2)
<p>1. An insured person who on 1st September 1947—</p> <ul style="list-style-type: none"> (i) was insured under the old Insurance Acts and (ii) was a contributory employee, a local Act contributor or an established officer or servant— 	1st September 1947
<p>2. An insured person who first at any time between 1st September 1947 and 30th September 1954—</p> <ul style="list-style-type: none"> (i) was insured under the old Insurance Acts or an insured person and (ii) was such in the capacity of contributory employee, local Act contributor or established officer or servant— 	The date on which he was first after 1st September 1947 insured under the old Insurance Acts or an insured person
<p>3. Any other insured person—</p>	The date on which he was first an insured person in the capacity of contributory employee or local Act contributor.

Reduction of contributions

10. Subject to the provisions of this Part of these regulations, the amount of the contributions payable under the general Act scheme by a person subject to flat-rate reduction shall be reduced as from the material date at a rate per annum of—

(a) £3 -s. 8d. (£3·03) in the case of a man or of a woman in the early retirement classes or

(b) £3 5s. -d. (£3·25) in the case of a woman serving in any other capacity; and the amount of the contributions payable in respect of that person by the employing authority shall be reduced at the same rate.

Reduction of payments for added years and additional contributory payments

11.—(1) Any amount payable by a person subject to flat-rate reduction—

(a) by way of additional contributions in respect of years added under regulation 12 of the Benefits Regulations, or

(b) in accordance with schedule 2 to the Benefits Regulations in respect of a period of non-contributing service of which account may be taken in calculating the amount of the reduction of any pension to which the person may become entitled,

shall be reduced, in the case of the additional contributions mentioned in paragraph (a) by the annual amount, and in the case of any amount to which paragraph (b) applies by the lump sum, obtained by—

(i) ascertaining the sum by which, in respect of the years so added or the period of non-contributing service which may be so taken into account, any pension to which the person may become entitled is liable to be reduced under paragraph 1 of schedule 1; and

(ii) taking for each pound of the sum so ascertained (and proportionately for any fraction of a pound) the sum shown in the appropriate column of table I or II, as the case may be, in schedule 2 in relation to the age which corresponds with his age on the date on which consent was given under regulation 12 of, or notice was given under schedule 2 to, the Benefits Regulations, as the case may be.

(2) *In reckoning the amount of the equivalent contributions payable by an employing authority in respect of years added as aforesaid, account shall be taken of any reduction under this regulation of the person's additional contributions.*

Reduction of pensions

12.—(1) Subject to the provisions of this Part of these regulations, where a pension becomes payable to a person subject to flat-rate reduction, by reason of his ceasing to hold employment under an authority which was treated as his employer for purposes of section 3 of the Insurance Act (which relates to flat-rate contributions), the pension shall be reduced in accordance with the provisions of schedule 1.

(2) The reduction referred to in paragraph (1) shall take effect on the date on which the pension becomes payable unless the person has not then reached pensionable age within the meaning of the Insurance Act, in which case the reduction shall take effect on the date on which he reaches that age.

Persons transferring from the National Health Service or English local government

13.—(1) This regulation applies to any person who became or becomes a contributory employee or local Act contributor within 12 months after leaving employment in relation to which—

(a) he was entitled to participate in superannuation benefits provided by regulations made under section 66(1) of the National Health Service (Scotland) Act 1947(a) or section 67(1) of the National Health Service Act 1946(b), or

(b) he was a contributory employee or local Act contributor within the meaning of the Local Government Superannuation Act 1937(c),

having left that employment on or after 5th July 1948, or if he left that employment on or after that date in order to undertake national service, within 6 months after the termination of that service, so long as he remains a contributory employee without a disqualifying break of service (except as permitted by regulation 17).

(2) The provisions of the Act of 1937 with respect to the payment of contributions shall apply, or continue to apply, in relation to any person to whom this regulation applies subject, as nearly as may be, to modifications corresponding to any which, by virtue of his having been an insured person, were applicable in relation to him in the former employment referred to in paragraph (1).

(3) Where this regulation applies to any person immediately before he becomes entitled to a pension, that pension shall be subject to modifications corresponding to those which were applicable in relation to him in the former employment referred to in paragraph (1).

(4) For the purposes of this regulation no account shall be taken of any modification applicable in relation to a person solely by virtue of his having been a person of a special class, unless he was a person of that class on becoming a contributory employee or local Act contributor.

Persons subject to old modification schemes

14.—(1) This regulation applies to any person in relation to whom an old modification scheme was in force, or by virtue of regulation 12(3) of the 1947 regulations was deemed to be in force, immediately before 1st September 1947, and who did not give notice pursuant to regulation 10 of those regulations, so long as he remains a contributory employee without a break of more than 12 months (except as permitted by regulation 17).

(2) The provisions of the Act of 1937 with respect to the payment of contributions shall continue to apply in relation to any person to whom this regulation applies subject to modifications corresponding to any which were applicable in relation to him by virtue of the old modification scheme.

(3) Where this regulation applies to any person immediately before he becomes entitled to a pension, that pension shall be subject to modifications corresponding to those which were applicable in relation to him by virtue of the old modification scheme; and if he is entitled to a retirement grant under the Benefits Regulations the amount thereof shall be reduced by the amount ascertained by—

(a) multiplying 3/80ths of the amount which, by the said scheme, was required to be deducted from the annual average of his remuneration in

(a) 1947 c. 27.

(b) 1946 c. 81.

(c) 1937 c. 68.

calculating his superannuation allowance by the number of years of contributing service in respect of which his pension is by virtue of the said modifications reduced;

- (b) multiplying $\frac{3}{160}$ ths of the amount which was required to be deducted as aforesaid by the number of years of non-contributing service in respect of which his pension is so reduced; and
- (c) increasing the sum of the products by $\frac{1}{2}$ per cent. for any such year of contributing service, and by $\frac{1}{4}$ per cent. for any such year of non-contributing service, in respect of which his retirement grant is increased under regulation 14 of the Benefits Regulations:

Provided that—

- (i) where a person's pension is by virtue of regulation 5(3) of the Benefits Regulations at the rate of $\frac{20}{80}$ ths of his average remuneration, he shall be treated as having had, and as having paid reduced contributions in respect of, additional contributing service equal to the difference between the period of his service (non-contributing service being reckoned in calculating that period at half its full length) and 20 years;
- (ii) so much of this paragraph as relates to the reduction of a retirement grant shall not apply to any person unless under the said scheme the amount of the reduction of benefit was calculated by reference to the annual average of his remuneration;
- (iii) where under the said scheme the reduction was subject to a maximum amount in respect of each year or other shorter period of payment, the retirement grant shall not be reduced by any greater amount than the amount by which the capital value of the said maximum amount (or, as the case may be, of the annual equivalent of the maximum amount) exceeds the capital value of the amount by which the pension is reduced.

Persons transferring from fire brigade

15.—(1) This regulation applies to any person who—

- (a) becomes or became a contributory employee or a local Act contributor having left employment which is or is treated as employment as a member of a fire brigade of a class prescribed by the Firemen's Pension Scheme for the purposes of section 2 of the Fire Services Act 1951(a) (which provides for the application of that Scheme to the exclusion of other pension enactments), and
- (b) immediately before leaving that employment was an insured person in relation thereto, and
- (c) by virtue of that employment became entitled, under regulations made by the Secretary of State under section 28 of the Fire Services Act 1947 (which contains supplementary provisions for the preservation of pensions), to reckon a period as contributing service or service for the purposes of a local Act scheme.

(2) If a person to whom this regulation applies was not subject to the operation of the provisions of the Firemen's Pension Scheme requiring the reduction of ordinary, short service and ill-health pensions in relation to any insured person, this Part of these regulations shall not apply to him so long as he remains a contributory employee or local Act contributor without a disqualifying break of service (except as permitted by regulation 17).

(a) 1951 c. 27.

(3) If a person to whom this regulation applies was subject to the operation of the provisions referred to in paragraph (2)—

(a) this Part of these regulations in their application to him shall have effect as if, when he became a contributory employee or local Act contributor, the period referred to in paragraph (1)(c) became contributing service or service for the purposes of the local Act scheme, as the case may be, rendered after 5th July 1948; and

(b) if he was so subject by virtue of the making of an election or the giving of a notice and has not had a break of more than 12 months (except as permitted by regulation 17) the provisions of schedule 1 shall apply in relation to him as if the period referred to in paragraph (1)(c) were contributing service to which paragraph 1(3) of that schedule applied, with the substitution for the reference to age on the material date of a reference to age at the date on which the said election or notice became effective.

(4) No account shall be taken for the purposes of this regulation of any period which a person became entitled to reckon as contributing service or service for the purposes of the local Act scheme, as the case may be, unless it is attributable to service which would have been taken into account for the purposes of the provisions of the Firemen's Pension Scheme referred to in paragraph (2).

Persons in part-time employment

16.—(1) Where a person subject to flat-rate reduction is during any period a contributory employee in the part-time employment of one or more local authorities and is also in other employment in which he is not a contributory employee, then if his employer in that other employment is treated as his employer for the purposes of section 3 of the Insurance Act no account shall be taken for the purposes of this Part of these regulations of his service during that period.

(2) Where an insured person is a contributory employee in the part-time employment of two or more employing authorities, this Part of these regulations shall only apply in relation to him in his employment under the authority (if any) which is treated as his employer for the purposes of section 3 of the Insurance Act.

(3) *Where an insured person is a contributory employee in each of two or more separate employments under the same employing authority, then, subject to the provisions of paragraphs (1) and (2), this Part of these regulations shall apply in relation to him only in whichever of those employments occupies the greater part of his time or, if this cannot readily be ascertained, in whichever the authority may determine.*

(4) *Notwithstanding anything contained in this Part of these regulations, where two or more pensions are payable in respect of employments which had been held concurrently under the same employing authority, this Part shall only apply for the reduction of whichever of those pensions is attributable to the employment which occupied the greater part of his time or, if this cannot readily be ascertained, whichever the authority may determine.*

Extensions of time for national service, etc.

17. Notwithstanding any provision of this Part of these regulations—

(a) a person engaged in war service within 12 months before the material date shall be deemed to have been a contributory employee or local Act

contributor or an established officer or servant within 12 months before that date if he undertook that service on ceasing to be employed in one of those capacities;

- (b) a person shall not be treated as having had a break of more than 12 months or a disqualifying break of service if at any time he ceased to be a contributory employee or local Act contributor or an established officer or servant in order to undertake war service or immediately after so ceasing became engaged in national service, but re-entered employment in one of those capacities within 12 months of the termination of his war service or 6 months of the termination of his national service, as the case may be;
- (c) any reference (however expressed) to a period of more than 12 months from the date on which a person left local government employment or to a break of more than 12 months shall be construed, in relation to a person to whom section 6 of the Act of 1948 (which makes special provision as to periods of emergency) has become applicable, as a reference to a period of 5 years from the date of leaving that employment, or such longer period as the Secretary of State may in any particular case allow.

PART III

COMBINED AND GRADUATED REDUCTION

Persons subject to combined or graduated reduction

18. This Part of these regulations shall apply to any contributory employee who is or has been an insured person in respect of any period of participating employment.

Reduction of contributions

19. Subject to the provisions of this Part of these regulations, the amount of the contributions payable under the general Act scheme by a person subject to combined or graduated reduction shall be reduced by the appropriate rate per annum specified in the following table:—

TABLE

<i>Case</i>	<i>Rate per annum</i>
A. A person subject to combined reduction	<p>The greater of—</p> <p>(a) 1 per cent. of so much of his remuneration as ascertained for the purposes of the general Act scheme as does not exceed the maximum graduated remuneration for the time being or</p> <p>(b) £3 -s. 8d. (£3·03) in the case of a man or of a woman in the early retirement classes or £3 5s. (£3·25) in the case of a woman serving in any other capacity;</p>

<i>Case</i>	<i>Rate per annum</i>
B. A person subject to graduated reduction	A rate calculated as for Case A, <i>minus—</i> £3 -s. 8d. (£3·03) in the case of a man or of a woman in the early retirement classes or £3 5s. (£3·25) in the case of a woman serving in any other capacity;
C. A person subject to combined reduction to whom regulation 13 or 14 applies	A rate calculated as for Case B, <i>plus—</i> the amount by which his contributions are required to be reduced under that regulation;

and the contributions payable in respect of that person by the employing authority shall be reduced at the same rate.

Reduction of payments for added years and additional contributory payments

20.—(1) Any amounts payable by or in respect of a person subject to combined or graduated reduction by way of additional contributions in respect of years added under regulation 12 of the Benefits Regulations shall be reduced throughout the period for which they are payable in accordance with the provisions of paragraph 1 of schedule 3.

(2) Where in respect of any period of participating employment, or any period of non-participating employment *at the end of which* a payment in lieu of contributions is required to be made, additional contributory payments of the kind referred to in section 2(3) of the Act of 1953 are made by a person subject to combined or graduated reduction, those payments shall be reduced in accordance with the provisions of paragraphs 2 and 3 of schedule 3.

Reduction of pensions

21.—(1) Subject to the provisions of these regulations, where a pension becomes payable to a person subject to combined or graduated reduction, on his ceasing to hold employment under an authority which was treated as his employer for the purposes of section 3 of the Insurance Act, and any period of service reckonable in calculating the amount of the pension was in participating employment, the part of the pension which is attributable to any such period of service shall be reduced in accordance with the provisions of schedule 4.

(2) The provisions of regulation 12(2) as to the date on which a reduction under regulation 12(1) takes effect shall apply to a reduction under paragraph (1).

(3) *No account shall be taken under paragraph (1) of any part of a period of service in respect of which a reduction of pension is required to be made under regulation 32.*

(4) For the purposes of this Part of these regulations no account shall be taken of any period of participating employment *as a contributory employee*

or local Act contributor occurring during an income tax year if no graduated contributions have been paid under the Insurance Acts in respect of any such period during that year.

(5) Notwithstanding anything in paragraph (4), a period of employment as a contributory employee or local Act contributor *at the end of which* a payment in lieu of contributions is required to be made shall be treated as a period of participating employment.

Reduction of short service and death grants

22.—(1) The benefits to which this regulation applies are short service grants under regulation 9 of the Benefits Regulations and death grants under regulation 10 of those regulations.

(2) Subject to the provisions of this regulation, if there is payable to or in respect of a contributory employee a benefit to which this regulation applies and either—

(a) a payment in lieu of contributions is required to be made by reason of the cessation of his employment, or such a payment has previously been made in respect of him as a contributory employee or local Act contributor in circumstances not involving a return of contributions, or

(b) a payment in lieu of contributions had been made under any insurance code upon the termination of any period of employment which, by virtue of interchange rules, is reckonable in any manner and to any extent as service as a contributory employee, and—

(i) the transfer value payable in respect of that employment has been adjusted to take account of the payment in lieu of contributions, and

(ii) where superannuation contributions had been made by him in that employment, the payment in lieu of contributions was made in circumstances not involving the return of those superannuation contributions,

the employing authority may resolve that the relevant benefit shall be reduced by a sum not exceeding one half of the payment in lieu of contributions, or the aggregate of such payments if more than one has been made, and in that case the amount of the benefit shall be calculated accordingly.

(3) No payment in lieu of contributions shall be taken into account for the purposes of this regulation—

(a) on more than one occasion, or

(b) if the payment is one which has been reduced under regulation 13 of the National Insurance (Non-participation—Assurance of Equivalent Pension Benefits) Regulations 1960^(a) or any corresponding enactment in force in Northern Ireland or the Isle of Man.

(4) Where any benefit to which this regulation applies is payable on the cessation of two or more concurrently held employments, the power conferred by this regulation shall be exercisable—

(a) in relation to any payment in lieu of contributions then required to be made, by the authority making that payment, and

(b) in relation to any such payment previously made, by whichever of the authorities lately employing the person as *they may agree, or in default of agreement, as may be determined by the Secretary of State, and when*

(a) S.I. 1960/1103 (1960 II, p. 2244).

the said employments were held under the same employing authority, the power shall be exercised in relation to such one only of the benefits as the authority may determine.

Reduction of benefit attributable to added years, etc.

23. In any case where a payment referred to in regulation 20 has been reduced in accordance with the provisions of schedule 3, the period in respect of which any such payment has been made shall be treated as a period of service (*rendered, if any requisite consent was given during Stage II, during that Stage*) in participating employment in respect of which graduated contributions have been paid; and the part of the pension to which the person concerned subsequently becomes entitled which is attributable to that period shall be reduced in accordance with the provisions of this Part of these regulations.

Calculation of disability pension

24. *Where a retirement pension granted on the grounds of incapacity to perform the duties of an employment by reason of permanent ill-health or infirmity of mind or body is, under regulation 5(3)(a) of the Benefits Regulations, payable at a minimum rate, the amount (if any) by which such minimum rate exceeds the amount which would have been payable apart from that regulation shall not be subject to combined or graduated reduction; but if any part of the pension is subject to flat-rate reduction, the first-mentioned amount shall likewise be subject to flat-rate reduction.*

Calculation of additional compensatory benefit

25.—(1) *In reckoning the amount of any retirement pension for the purpose of estimating the maximum additional benefit which an employing authority may grant under regulation 13(1) of the Benefits Regulations, no account shall be taken of any reduction required to be made under these regulations.*

(2) *Where any additional benefit referred to in paragraph (1) supplements a retirement pension which is subject to flat-rate reduction, the additional benefit shall likewise be subject to flat-rate reduction; and for this purpose the additional benefit shall be deemed to be paid in respect of a period of service which is subsequent to any material date, and which at the relevant rate of retiring remuneration would have created entitlement to a retirement pension equivalent to the additional benefit.*

Persons in part-time employment

26.—(1) Where a person in the part-time employment of one or more employing authorities is also in other employment in which he is not a contributory employee, then if his employer in that other employment is treated as his employer for the purposes of section 3 of the Insurance Act, this Part of these regulations shall not apply to him.

(2) The provisions of regulation 16(2), (3) and (4) shall have effect as if set out in terms in this regulation, subject only to the modification that references to Part II of these regulations shall be construed as references to Part III.

PART IV
MISCELLANEOUS AND CONSEQUENTIAL

Contributions deemed to have been made under the Act of 1937

27. If in respect of any period a contributory employee pays no contributions under the Act of 1937 because the amount of the reduction in his contributions provided for by Part II or III of these regulations equals or exceeds the amount of his contributions, he shall nevertheless be deemed for the purposes of section 12(1)(a) of the Act of 1937 (which relates to the reckoning of service in respect of which a person is required to contribute) to have made the contributions required in respect of that period.

Reduction of transfer values

28.—(1) Subject to the provisions of paragraph (2), where under the transfer value regulations a transfer value is payable in respect of a person subject to flat-rate reduction, the amount of the transfer value shall be reduced by the sum shown in the appropriate column of the table in schedule 5 in relation to an age which corresponds to that of the person on the date on which he ceased to be employed or, if he is a person to whom section 6 of the Act of 1948 (which makes special provisions as to periods of emergency) has become applicable, the date on which he enters his new employment, in respect of each one pound of the amount by which any benefit by way of annual amounts to which he may become entitled as a contributory employee may be reduced under schedule 1 in respect of any service of which account is taken in the calculation of the transfer value, and by a proportionate sum in respect of any fraction of a pound included in the said amount.

(2) Where under the transfer value regulations a transfer value is payable for a period of service of one month or more which is or which includes—

- (a) service in participating employment or
- (b) service in non-participating employment at the end of which a payment in lieu of contributions had been made under any insurance code, *being service which is reckonable for the purpose of calculating reductions of pension under Part III of these regulations or under regulation 32*, the amount of the transfer value (or such part of it as is attributable to the period of such employment) shall be reduced in accordance with paragraph (3); and if the person is subject to combined reduction the remainder (if any) of the transfer value shall be reduced as it would be in respect of a person subject to flat-rate reduction.

(3) The transfer value (or such part of it as is attributable to the period of any such employment as is mentioned in paragraph (2)) shall be reduced by an amount equal to one quarter of the aggregate of sums calculated in accordance with paragraphs 4 and 5 of schedule 1 to the transfer value regulations—

- (a) in respect of any such period or part of such period during Stage I, on so much of the person's remuneration as does not exceed £780 per annum, and
- (b) in respect of any such period or part of such period during Stage II, on so much of the person's remuneration as does not exceed the maximum graduated remuneration for that period or part:

Provided that—

- (i) where a transfer value becomes payable in respect of any person subject to graduated reduction, and either the contributions payable

by him in his former employment have been subject to such reduction or a payment in lieu of contributions has been made on his ceasing to hold that employment, there shall be added to the transfer value or part as reduced the amount by which the transfer value or part would have been reduced under paragraph (1) *if the benefit referred to therein had fallen to be reduced in pursuance of paragraph 1(2) of schedule 1, but the transfer value shall not thereby be increased to an amount greater than would have been the case if it had not been subject to modification under this regulation;*

- (ii) where a transfer value becomes payable in respect of any person subject to combined reduction who is also subject to an old modification scheme, and either the contributions payable by him in his former employment have been subject to such reduction, or a payment in lieu of contributions has been made on his ceasing to hold that employment, no account shall be taken *in calculating the amount of the transfer value or part, or of the reduction required to be made hereunder*, of any reduction of remuneration required to be made pursuant to proviso (iii) to the definition of "remuneration" in paragraph 1 of schedule 1 to the transfer value regulations:
- (iii) *the reduction in respect of any period of non-participating employment at the end of which a payment in lieu of contributions had been made under any insurance code shall be calculated as if the person's remuneration had been £780 per annum during any period or part of a period during Stage I, and the maximum graduated remuneration during any period or part of a period during Stage II; and*
- (iv) *no account shall be taken of any amount attributable to a period of employment mentioned in paragraph (1) if the period is of less than one month's duration.*

(4) *If because of this regulation no sum is payable in respect of any transfer value, payment of the transfer value shall, for the purposes of any enactment requiring such payment, be deemed to have been made.*

Adjustments following payment in lieu of contributions

29.—(1) In this regulation "returned contributions" means an amount payable under the general Act scheme to or in respect of a contributory employee by way of return of contributions, *and includes any contributions deemed to have been made during any period of former employment which has become reckonable by virtue of interchange rules.*

(2) Subject to the provisions of this regulation, where a contributory employee leaves employment, or dies, in circumstances in which returned contributions are due, and a payment in lieu of contributions has previously been made in respect of him in circumstances in which returned contributions were not due, those returned contributions shall be reduced by a sum equal to the amount, or the aggregate of the amounts, by which under section 60(5) of the Insurance Act (which defines an employer's rights against an insured person in respect of payments in lieu of contributions) they could have been reduced if returned at the time when the previous payment in lieu of contributions was made.

(3) *Paragraph (2) shall also apply for the reduction of returned contributions where a payment in lieu of contributions has been made under any insurance code in respect of any period of former employment which is reckonable as service as a contributory employee if—*

- (a) *that payment in lieu was made in circumstances not involving the return*

of any superannuation contributions made by him in that employment, and
(b) *the transfer value payable in respect of that employment has been adjusted to take account of that payment in lieu;*
and where no superannuation contributions were payable in that employment, any amount returnable in respect of contributions deemed to have been made therein shall be reduced by a sum equal to one half of that payment in lieu.

(4) No payment in lieu of contributions shall be taken into account for the purposes of this regulation—

- (a) on more than one occasion, or
- (b) if the payment is one which has been reduced under regulation 13 of the National Insurance (Non-participation—Assurance of Equivalent Pension Benefits) Regulations 1960 or any corresponding enactment in force in Northern Ireland or the Isle of Man.

(5) Where returned contributions are due in the circumstances mentioned in paragraph (2) on the cessation of two or more concurrently held employments, the reduction required by that paragraph shall be made by such one of the authorities paying the returned contributions as they may agree, or in default of agreement as the Secretary of State may determine, *and where those employments were held under the same employing authority, the reduction shall be made in relation to such one only of the employments as the authority may determine.*

(6) *Where returned contributions are reduced under paragraph (2) or under section 60(5) of the Insurance Act or any corresponding provision of the Northern Ireland Act or the Isle of Man Act, any sum so deducted shall not form part of any amount payable to or in respect of him, either as returned contributions or as a benefit ascertained by reference to the amount of the contributions paid by him, on the occasion of any later cessation of his employment.*

Adjustments between authorities

30. Where a payment in lieu of contributions is made in respect of any contributory employee, the authority responsible for making the payment shall be entitled to recover out of the superannuation fund to which the person was last a contributor or, if the authority themselves maintain that fund, shall be entitled to retain out of that fund a sum not exceeding the lesser of the following amounts—

- (a) the amount of the payment in lieu of contributions, less the amount (if any) which the authority could recover or retain under section 60 of the Insurance Act in respect of that payment or, in the case of a person to whom regulation 22 applies but the power conferred by that regulation is not invoked, the amount of the payment in lieu of contributions less the amount by which the short service grant or death grant or similar benefit could have been reduced under that regulation; and
- (b) the amount paid into the fund in respect of the person (less any sum returnable to him as contributions) together with compound interest at the rate of 3 per cent. per annum with half-yearly rests.

Modification of certain interchange rules

31. *Where any of the interchange rules referred to in schedule 6 provide, in relation to any person, that regulations made by the Secretary of State under section 110 of the Insurance Act or any earlier enactment corresponding thereto shall*

not apply to him (either in whole or in part) on entering local government employment, those rules shall be read as providing that these regulations shall apply to him as a person who retains unmodified status.

Reduction of pension in respect of other reckonable service

32.—(1) *Where a person has entered local government employment after having been employed in other employment (in this regulation referred to as “his former employment”) and, by virtue of interchange rules, any service reckonable by him in his former employment is to be reckoned in any manner and to any extent as service as a contributory employee, then if his reckonable service in his former employment included any period of participating employment or non-participating employment at the end of which a payment in lieu of contributions had been made under any insurance code, so much of any pension payable to him at the termination of his local government employment as is attributable to any such period shall, in lieu of any reduction for which Part III of these regulations provides, be reduced—*

(a) *in the like manner as if—*

(i) *he had continued in his former employment and retired from it on the day on which he left local government employment, and*

(ii) *any modification provision applicable to him immediately before he left his former employment had been applied in relation to the period of his service before that date, or*

(b) *if no modification provision was applicable to him at that time and the transfer value payable in respect of that employment had been adjusted to take account of the payment in lieu of contributions, by the amount of the graduated retirement benefit payable under any insurance code in respect of the payment in lieu of contributions.*

(2) *Nothing in paragraph (1) shall affect any provision in interchange rules with regard to the modification of superannuation benefits in connection with the state flat-rate pension or to the right of any person to be excepted from such modification.*

(3) *A local authority, in determining any question arising under paragraph (1) relating to the service of any person in his former employment and the operation of any modification provision applicable to him in that employment, shall be entitled to treat as conclusive any relevant certificate issued by his employer in that employment or by the body administering the superannuation scheme to which he was subject therein.*

Payments for added years and additional contributory payments continued from a former employment

33. *Where in pursuance of interchange rules a contributory employee continues to make the like payments in respect of added years or additional contributory payments as he had been entitled to make in his former employment (as defined in regulation 32), and those payments are reduced in accordance with any provision corresponding with regulation 20, then, unless the payments commenced while he was a contributory employee or local Act contributor, the part of any pension to which he subsequently becomes entitled which is attributable to those payments shall be reduced in the manner provided in regulation 32(1), as if that part of the pension had been attributable to a period of such former employment.*

Amendments to actuarial valuation and administration regulations

34.—(1) The actuarial valuation regulations and the administration regulations shall continue to have effect subject to the modifications set out in schedules 7 and 8 respectively, which repeat with amendments the effect of modifications made by the National Insurance (Modification of Local Government Superannuation Schemes) No. 2 (Scotland) Regulations 1961(a).

(2) In schedules 7 and 8, “regulation” means a regulation contained in the regulations to which the schedule relates.

PART V

EQUIVALENT PENSION BENEFITS

Equivalent pension benefits

35. The general Act scheme shall have effect subject to the modifications contained in this Part of the regulations, being modifications required to ensure that the benefits secured by that scheme are equivalent pension benefits for the purposes of the Insurance Acts.

Commencement of benefits not later than insured pensionable age

36.—(1) Notwithstanding any provision contained in the general Act scheme to the effect that a benefit is not payable to an employee who attains the age of 60 years unless the employee has completed 40 years' service, a female contributory employee not otherwise entitled to receive a benefit under that scheme shall *upon retirement* be entitled, thereunder, to receive the benefits mentioned in paragraph (2) on ceasing to hold an employment in which she was a contributory employee if she has attained the age of 60 years and has completed 10 years' service.

(2) The benefits referred to in paragraph (1) are such benefits as would have been payable to a female contributory employee under the general Act scheme in respect of the service actually reckonable by her immediately before she ceased to hold her employment if—

- (a) she had then reached pensionable age as defined in paragraph (5), and
- (b) the amount of any benefit so calculated had been reduced according to the age at which she ceased to hold her employment by the percentage shown in the column appropriate to her pensionable age in the table in schedule 9:

Provided that an annual pension so payable in respect of any period of service shall not be less than the minimum rate of equivalent pension benefits applicable in respect of that period under the Insurance Acts.

(3) For the purposes of the proviso to paragraph (2) “service” means service in a non-participating employment which is reckonable by the employee for the purpose of calculating the amount of any benefit payable to her, except any earlier period of such service in respect of which—

(a) S.I. 1961/492 (1961 I, p. 1125).

- (a) a payment in lieu of contributions had been made, or
 (b) equivalent pension benefits satisfying the requirements of the Insurance Acts had already been assured to her.

(4) *In calculating benefit for the purposes of—*

- (i) *paragraph (2),*
 (ii) *regulation 7 of the Local Government Superannuation (Benefits) (New Towns Staffs) (Scotland) Regulations 1958(a), or*
 (iii) *rule 6(4) of the Superannuation (Local Government and Overseas Employment) Interchange (Scotland) Rules 1969(b),*

no account shall be taken of any reduction required by the provisions of Part II or III of these regulations; but those provisions shall apply for the reduction of benefit when the person attains or has attained pensionable age within the meaning of the Insurance Act.

(5) In paragraph (2), “pensionable age” means the earliest age at which, if the person were to remain a contributory employee without any break in service, she would become entitled, on ceasing to be employed, to a pension other than a pension payable in consequence of her being incapable of discharging efficiently the duties of her employment by reason of permanent ill-health or infirmity of mind or body.

Limitations on surrender, termination, etc., of pensions

37. No provision in the general Act scheme—

- (a) for the surrender, commutation or assignment of a pension, or
 (b) for the reduction, termination or suspension of a pension, where the provision is invoked for any cause other than one prescribed by regulations made or deemed to have been made under section 57(1)(c) of the Insurance Act (which section describes equivalent pension benefits),

shall operate so as to reduce a pension payable in respect of any period of service to an employee who attains the age of 65 years in the case of a man, or 60 years in the case of a woman, below the minimum rate of equivalent pension benefits applicable in respect of that period under the Insurance Acts; and for this purpose “service” has the meaning assigned to it by regulation 36(3).

PART VI

LOCAL ACT SCHEMES

General modification of local Act schemes

38. For the purpose of modifying these regulations to apply to a local Act scheme, any reference to an expression appearing in column (1) of the table below (which lists expressions used in the general Act scheme) shall be deemed to include a reference to the expression appearing opposite thereto in column (2) (which lists corresponding or similar expressions appropriate to a local Act scheme):—

(a) S.I. 1958/1328 (1958 II, p. 1814).

(b) S.I. 1969/1642 (1969 III, p. 5163).

TABLE

(1)	(2)
1. contributory employee	local Act contributor
2. contributing service	service or a period of contribution for purposes of a local Act scheme
3. employing authority } local authority }	local Act authority
4. the local government superannuation Acts, or the regulations thereunder	a local Act under which a superannuation fund is maintained or a local Act scheme, or any enactment referred to in item 4 of column (1) as applied by such an Act or scheme
5. a provision (including any complete Part) in the local government superannuation Acts or the regulations thereunder, or in these regulations	the corresponding or similar provision in a local Act or local Act scheme, or the provision referred to in item 5 of column (1) as applied by such an Act or scheme
6. a superannuation benefit under the Benefits Regulations	a corresponding or similar superannuation benefit under the local Act or local Act scheme;

and the provisions of these regulations referred to in regulation 39 shall have effect in their application to a local Act scheme subject to the further modifications specified in that regulation.

Modification, etc., of particular regulations

39.—(1) In regulation 2(1), in the definition of “early retirement classes”, for the reference to regulation 21 of the Benefits Regulations there shall be substituted a reference to regulation 22 thereof.

(2) In regulation 20, for the reference to additional contributory payments of the kind referred to in section 2(3) of the Act of 1953, there shall be substituted a reference to—

- (a) payments made under a local Act scheme as a condition of reckoning any period of employment as service or as a period 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; and
- (b) 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.

(3) For the purposes of paragraphs 1 and 2 of schedule 3, the additional contributions and payments required in the case of a local Act contributor shall be at the appropriate rate specified in the paragraph in question or at such rate as an actuary shall certify to be necessary in order to secure, as nearly as may be, a similar proportionate reduction in the amount of the contributions or payments, as the case may be, to that provided for therein.

PART VII
REVOCATIONS, ETC.

Revocations

40. The regulations referred to in schedule 10 are hereby revoked.

Enactments ceasing to apply, etc.

41.—(1) The following enactments, which provide for the modification of retirement benefits and other payments under the general Act scheme and certain local Act schemes, namely—

(a) Part III of and Schedule 3 to the Benefits Regulations,

(b) Part III of the Edinburgh Corporation Superannuation Modification Scheme, 1955(a), and

(c) Part IV of the Glasgow Corporation Superannuation Scheme, 1955(b), shall cease to apply; and instead the provisions of these regulations shall apply for such modification.

(2) In regulation 5(3)(b) and regulation 8(4) of the Benefits Regulations, references to Part III of those regulations shall be read as referring to the National Insurance (Modification of Local Government Superannuation Schemes) (Scotland) Regulations 1970.

(3) In regulation 13(3)(b) and 16(4) of the Edinburgh Corporation Superannuation Modification Scheme, 1955 and regulation 11(3)(b) and 14(4) of the Glasgow Corporation Superannuation Scheme, 1955 references to Part III or Part IV respectively of those schemes shall be read as referring to the National Insurance (Modification of Local Government Superannuation Schemes) (Scotland) Regulations 1970.

Gordon Campbell,
One of Her Majesty's Principal
Secretaries of State.

St. Andrew's House,
Edinburgh.
26 August 1970.

Regulation 12

SCHEDULE 1

FLAT-RATE REDUCTION OF PENSIONS

Reductions to be made under this schedule

1.—(1) Subject to the provisions of this schedule, the pension payable to a person subject to flat-rate reduction shall be reduced—

- (a) for each year which is reckonable as contributing service, by the basic reduction specified in respect of him in sub-paragraph (2) or (3), as the case may be, of this paragraph;
- (b) for each year which is reckonable as non-contributing service, by one half of that sum.

(2) Except in the case of a person entitled to the optant's rate, the basic reduction shall be £1 14s. (£1·70) in respect of service on and after the material date or 5th July 1948, whichever is the earlier.

(3) In the case of a person entitled to the optant's rate, the basic reduction shall be the sum shown in the relevant column of table I or II in this schedule in relation to the age which corresponds with his age on the material date in respect of—

- (a) service on and after the material date or 5th July 1948, whichever is the earlier, and
- (b) service before the material date during which he paid reduced contributions under an old modification scheme to which he was subject immediately before, or when he was last a contributory employee before, the material date.

Mode of reckoning service

2. For the purpose of calculating the amount of the reduction under this schedule—

- (a) all periods of service in respect of which the reduction is required to be made shall be aggregated;
- (b) the period reckonable as contributing service in calculating the amount of the reduction for the aggregate period shall be the number of completed years of all periods of such service comprised in that period;
- (c) the period so reckonable as non-contributing service shall be the remainder of the aggregate period after deducting the completed years of contributing service, but if such remainder amounts to a period of less than a year or to a number of years and a period of less than a year, the period of less than a year shall, if it amounts to or exceeds 6 months, be treated as a year and in any other case be disregarded;
- (d) where in pursuance of section 12(5) of the Act of 1937 a period of part-time service is treated as though it were whole-time service for a proportionately reduced period for the purposes of calculating a pension, paragraph 1 of this schedule shall apply as if the part-time service in question had been reckonable at its full length (but so that the reduction thus made shall not exceed the amount of the pension attributable to that service); and
- (e) any service in excess of 40 years' contributing service or 40 years' contributing service and non-contributing service, the non-contributing service being reckoned at half its full length, shall be disregarded.

Added years

3.—(1) For the purposes of this schedule, any added years shall be deemed to be contributing service rendered after 5th July 1948; but any added years which before 5th July 1948 had become reckonable under a local Act or local Act scheme shall be reckoned accordingly as service before that date.

(2) In this paragraph "added years" means any additional years of service reckonable under regulation 12 of the Benefits Regulations or under a local Act or local Act scheme or under regulations made under the Act of 1937.

Pension subject to minimum pension provision

4. For the purposes of this schedule, where a retirement pension is, by virtue of regulation 5(3) of the Benefits Regulations, at the rate of 20/80ths of a person's average remuneration, he shall be treated as having reckonable as contributing service, and as having paid reduced contributions in respect of, an additional period equal to the difference between the aggregate of his contributing and non-contributing service (non-contributing service being reckoned for that purpose at half its full length) and 20 years.

Persons subject to old modification schemes

5. If a person, having paid reduced contributions for any period under an old modification scheme, or an earlier enactment corresponding thereto, had paid thereunder a sum representing the difference between those contributions and the sum he would have contributed if both contributions had not been reduced, his service during that period shall not be treated as service in respect of which reduced contributions were paid.

Service in respect of which reduced transfer value has been paid

6. Where after the commencement of these regulations a person becomes entitled to reckon service by virtue of interchange rules, and there has been paid a transfer value which is in part reduced, by reason of modification provisions in the pension scheme concerned, and in part unreduced, the service to which the unreduced part relates shall be treated as service before 1st September 1947.

Maximum flat-rate reduction

7. No pension shall be reduced under this schedule by more than £67 15s. 0d. (£67.75) per annum.

TABLE I

OPTANT'S RATE—MALE OFFICERS AND SERVANTS

(1) Age										(2) Annual sum			
										£	s.	d.	
Under 20	...	...	...	...	...	...	...	...	...	...	1	14	0
20 and under	21	...	...	...	...	...	...	...	...	...	1	14	0
21	"	"	22	...	...	...	...	...	...	...	1	13	0
22	"	"	23	...	...	...	...	...	...	...	1	12	6
23	"	"	24	...	...	...	...	...	...	...	1	12	0
24	"	"	25	...	...	...	...	...	...	...	1	11	0
25	"	"	26	...	...	...	...	...	...	...	1	10	6
26	"	"	27	...	...	...	...	...	...	...	1	10	0
27	"	"	28	...	...	...	...	...	...	...	1	9	6
28	"	"	29	...	...	...	...	...	...	...	1	9	0
29	"	"	30	...	...	...	...	...	...	...	1	8	6
30	"	"	31	...	...	...	...	...	...	...	1	8	0
31	"	"	32	...	...	...	...	...	...	...	1	7	6
32	"	"	33	...	...	...	...	...	...	...	1	7	0
33	"	"	34	...	...	...	...	...	...	...	1	6	0
34	"	"	35	...	...	...	...	...	...	...	1	5	6
35	"	"	36	...	...	...	...	...	...	...	1	5	0
36	"	"	37	...	...	...	...	...	...	...	1	4	6
37	"	"	38	...	...	...	...	...	...	...	1	4	0
38	"	"	39	...	...	...	...	...	...	...	1	3	6
39	"	"	40	...	...	...	...	...	...	...	1	3	0
40	"	"	41	...	...	...	...	...	...	...	1	2	6
41	"	"	42	...	...	...	...	...	...	...	1	2	0
42	"	"	43	...	...	...	...	...	...	...	1	1	6
43	"	"	44	...	...	...	...	...	...	...	1	1	0
44	"	"	45	...	...	...	...	...	...	...	1	0	6
45	"	"	46	...	...	...	...	...	...	...	1	0	0
46	"	"	47	...	...	...	...	...	...	...	19	6	
47	"	"	48	...	...	...	...	...	...	...	19	0	
48	"	"	49	...	...	...	...	...	...	...	18	6	
49	"	"	50	...	...	...	...	...	...	...	18	0	
50	"	"	51	...	...	...	...	...	...	...	17	6	
51	"	"	52	...	...	...	...	...	...	...	17	0	
52	"	"	53	...	...	...	...	...	...	...	17	0	
53	"	"	54	...	...	...	...	...	...	...	16	6	
54	"	"	55	...	...	...	...	...	...	...	16	0	
55 and over	...	...	...	...	...	...	...	...	...	...	15	6	

TABLE II

OPTANT'S RATE—FEMALE OFFICERS AND SERVANTS

(1) Age	Annual sum	
	(2) Those in early retire- ment classes	(3) Others
	£ s. d.	£ s. d.
Under 20 ...	1 14 0	1 14 0
20 and under 21 ...	1 14 0	1 14 0
21 " " 22 ...	1 11 0	1 11 6
22 " " 23 ...	1 8 0	1 9 6
23 " " 24 ...	1 5 6	1 7 6
24 " " 25 ...	1 3 0	1 5 6
25 " " 26 ...	1 1 0	1 4 0
26 " " 27 ...	19 6	1 2 6
27 " " 28 ...	18 0	1 1 0
28 " " 29 ...	17 0	1 0 0
29 " " 30 ...	16 0	19 0
30 " " 31 ...	15 6	18 0
31 " " 32 ...	15 0	17 6
32 " " 33 ...	14 6	17 0
33 " " 34 ...	14 0	16 6
34 " " 35 ...	13 6	16 0
35 " " 36 ...	13 0	15 6
36 " " 37 ...	13 0	15 0
37 " " 38 ...	12 6	14 6
38 " " 39 ...	12 6	14 0
39 " " 40 ...	12 6	13 6
40 " " 41 ...	12 0	13 6
41 " " 42 ...	12 0	13 0
42 " " 43 ...	12 0	13 0
43 " " 44 ...	11 6	12 6
44 " " 45 ...	11 6	12 6
45 " " 46 ...	11 0	12 0
46 " " 47 ...	11 0	12 0
47 " " 48 ...	11 0	12 0
48 " " 49 ...	11 0	11 6
49 " " 50 ...	11 0	11 6
50 and over ...	11 0	11 0

Regulation 11

SCHEDULE 2

FLAT-RATE REDUCTION OF VOLUNTARY PAYMENTS

TABLE I

PAYMENTS IN RESPECT OF ADDED YEARS

(1) Age at date of giving consent									(2) Men	(3) Women
									s. d.	s. d.
27 and under	28	...	...	...	...	...	...	...	1 4	2 1
28	" "	29	...	...	...	...	...	...	1 5	2 3
29	" "	30	...	...	...	...	...	...	1 6	2 6
30	" "	31	...	...	...	...	...	...	1 7	2 8
31	" "	32	...	...	...	...	...	...	1 8	2 11
32	" "	33	...	...	...	...	...	...	1 9	3 1
33	" "	34	...	...	...	...	...	...	1 10	3 4
34	" "	35	...	...	...	...	...	...	1 11	3 7
35	" "	36	...	...	...	...	...	...	2 1	3 10
36	" "	37	...	...	...	...	...	...	2 2	4 1
37	" "	38	...	...	...	...	...	...	2 4	4 5
38	" "	39	...	...	...	...	...	...	2 6	4 9
39	" "	40	...	...	...	...	...	...	2 8	5 1
40	" "	41	...	...	...	...	...	...	2 10	5 6
41	" "	42	...	...	...	...	...	...	3 0	5 11
42	" "	43	...	...	...	...	...	...	3 3	6 5
43	" "	44	...	...	...	...	...	...	3 6	6 11
44	" "	45	...	...	...	...	...	...	3 10	7 6
45	" "	46	...	...	...	...	...	...	4 3	8 2
46	" "	47	...	...	...	...	...	...	4 8	9 0
47	" "	48	...	...	...	...	...	...	5 1	9 11
48	" "	49	...	...	...	...	...	...	5 8	10 11
49	" "	50	...	...	...	...	...	...	6 4	12 2
50	" "	51	...	...	...	...	...	...	7 1	13 8
51	" "	52	...	...	...	...	...	...	8 1	15 7
52	" "	53	...	...	...	...	...	...	9 4	17 11
53	" "	54	...	...	...	...	...	...	11 0	21 0
54	" "	55	...	...	...	...	...	...	13 3	25 2

TABLE II

ADDITIONAL CONTRIBUTORY PAYMENTS

(1)	(2)	(3)	(4)
Age at date of giving notice	Male officers and servants	Female officers and servants (other than those mentioned in column (4))	Female officers and servants in the early retirement classes
	£ s. d.	£ s. d.	£ s. d.
Under 20 ...	2 0 0	1 0 0	15 0
20 and under 21 ...	2 1 0	1 2 0	17 0
21 " " 22 ...	2 3 0	1 4 0	19 0
22 " " 23 ...	2 5 0	1 7 0	1 2 0
23 " " 24 ...	2 6 0	1 10 0	1 5 0
24 " " 25 ...	2 8 0	1 13 0	1 9 0
25 " " 26 ...	2 10 0	1 17 0	1 14 0
26 " " 27 ...	2 12 0	2 2 0	2 1 0
27 " " 28 ...	2 14 0	2 8 0	2 9 0
28 " " 29 ...	2 16 0	2 15 0	2 17 0
29 " " 30 ...	2 18 0	3 2 0	3 6 0
30 " " 31 ...	3 0 0	3 9 0	3 17 0
31 " " 32 ...	3 2 0	3 17 0	4 8 0
32 " " 33 ...	3 4 0	4 5 0	4 19 0
33 " " 34 ...	3 6 0	4 12 0	5 9 0
34 " " 35 ...	3 9 0	5 0 0	5 19 0
35 " " 36 ...	3 11 0	5 8 0	6 8 0
36 " " 37 ...	3 13 0	5 15 0	6 15 0
37 " " 38 ...	3 15 0	6 3 0	7 1 0
38 " " 39 ...	3 17 0	6 11 0	7 7 0
39 " " 40 ...	4 0 0	6 18 0	7 12 0
40 " " 41 ...	4 2 0	7 5 0	7 17 0
41 " " 42 ...	4 4 0	7 13 0	8 2 0
42 " " 43 ...	4 7 0	8 0 0	8 6 0
43 " " 44 ...	4 10 0	8 7 0	8 11 0
44 " " 45 ...	4 13 0	8 13 0	8 16 0
45 " " 46 ...	4 16 0	8 19 0	9 1 0
46 " " 47 ...	4 19 0	9 5 0	9 6 0
47 " " 48 ...	5 2 0	9 11 0	9 12 0
48 " " 49 ...	5 5 0	9 17 0	9 18 0
49 " " 50 ...	5 9 0	10 4 0	10 4 0
50 " " 51 ...	5 13 0	10 11 0	10 10 0
51 " " 52 ...	5 17 0	10 18 0	10 16 0
52 " " 53 ...	6 1 0	11 5 0	11 2 0
53 " " 54 ...	6 5 0	11 12 0	11 9 0
54 " " 55 ...	6 10 0	12 0 0	11 16 0
55 " " 56 ...	6 15 0	12 8 0	12 4 0
56 " " 57 ...	7 0 0	12 16 0	12 13 0
57 " " 58 ...	7 6 0	13 5 0	13 2 0
58 " " 59 ...	7 12 0	13 14 0	13 12 0
59 " " 60 ...	7 18 0	14 3 0	14 2 0
60 " " 61 ...	8 4 0		
61 " " 62 ...	8 11 0		
62 " " 63 ...	8 19 0		
63 " " 64 ...	9 8 0		
64 " " 65 ...	9 17 0		

Regulation 20

SCHEDULE 3

COMBINED AND GRADUATED REDUCTION OF CERTAIN VOLUNTARY PAYMENTS

1. The additional contributions referred to in regulation 20(1) shall be—
 - (i) where consent to the making of the payments was given during Stage I, at the rate of three-quarters of the appropriate percentage of remuneration specified in column 2 of schedule 1 to the Benefits Regulations for so much of the remuneration as does not exceed £780 per annum, and at the appropriate percentage so specified for so much of the remuneration (if any) as exceeds that amount; or
 - (ii) where such consent was given during Stage II, at the like rate so specified for so much of the remuneration as does not exceed the maximum graduated remuneration in force at the time when such consent was given, and at the appropriate percentage so specified for so much of the remuneration (if any) as exceeds that amount.
- 2.—(1) The payments referred to in regulation 20(2) shall be—
 - (a) at the rate of three-quarters of the appropriate percentage of remuneration specified in column 2, 3 or 4 of the table in schedule 2 to the Benefits Regulations, in respect of the specified remuneration, and
 - (b) at the full rate so specified, in respect of any part of the remuneration which exceeds the specified remuneration.(2) In this paragraph the expression “specified remuneration” means—
 - (a) in respect of any period of employment during Stage I, the remuneration received, up to a maximum of £780;
 - (b) in respect of any period of employment during Stage II, the remuneration received, up to the maximum graduated remuneration;

but where the payments are begun during Stage II in respect of any period of employment at the end of which a payment in lieu of contributions is or was required to be made, the expression means—

 - (i) *in respect of any period of employment during Stage I, £780 per annum;*
 - (ii) *in respect of any period of employment during Stage II, the maximum graduated remuneration taken into account in calculating the payment in lieu of contributions.*
3. *In the case of a person subject to combined reduction, the reduction required by this schedule shall not be less than any reduction which would, but for regulation 4(2), have been required by regulation 11.*

SCHEDULE 4
COMBINED AND GRADUATED REDUCTION OF PENSIONS

Regulation 21

Reductions to be made under this schedule

1.—(1) So much of any pension as is attributable to any period of participating employment (excluding any period referred to in regulation 21(5)) shall be treated in accordance with the paragraph of the table in this schedule which is appropriate to the case:

Provided that in no case shall the reduction effected thereunder exceed the combined reduction.

(2) For the purposes of this schedule, periods of service shall be computed in the same manner as they are computed under paragraph 2(a), (b), (c) and (d) of schedule 1 for the purposes of that schedule.

Definitions

2. In this schedule—

“relevant remuneration”, in relation to a person, means—

- (i) in respect of any period or part of a period of participating employment during Stage I, so much of his retiring remuneration as does not exceed £780, and
- (ii) in respect of any such period or part during Stage II, so much of his retiring remuneration as does not exceed the maximum graduated remuneration;

“combined reduction” means—

- (i) for each year of participating employment which is reckonable as contributing service, a sum equal to 1/240th of relevant remuneration; and
- (ii) for each such year which is reckonable as non-contributing service, a sum equal to 1/480th of relevant remuneration;

“sum to be added back” means the aggregate of—

- (i) £1 14s. (£1·70) for each year of contributing service, and
- (ii) 17s. (£0·85) for each year of non-contributing service,

comprised in the period of participating employment.

Only 40 years' contributing service to be taken into account

3. There shall be deducted from the amount of the combined reduction, in respect of any service in excess of 40 years' contributing service or 40 years' contributing and non-contributing service, the non-contributing service being reckoned at half its full length—

- (a) in the case of a person other than a person entitled to the optant's rate, the sum of £1 14s. (£1·70) in respect of each completed year comprised in such service, or
- (b) in the case of a person entitled to the optant's rate, a sum in respect of each such year equal to that by which the retirement benefit would have been reduced if the year had been reckonable as contributing service and if paragraph 1(3) of schedule 1 had applied.

Minimum reduction

4. In relation to a person who would, but for regulation 4(2), have been subject to flat-rate reduction, the combined reduction shall not be less than the reduction which would have been required by Part II of these regulations if he had been subject thereto.

Retirement from non-participating employment

5. For the purposes of this schedule, where a person becomes entitled to a pension on ceasing to be employed in a non-participating employment, *or would have become entitled to a pension in those circumstances had he not continued in employment for more than five years after attaining pensionable age within the meaning of the Insurance Act,*

no account shall be taken, in respect of any period of participating employment, of retiring remuneration in excess of that specified during the period in a certificate of non-participation issued under section 56 of the Insurance Act as the level of his remuneration at which his employment would have become non-participating employment.

Treatment of period at the end of which payment in lieu of contributions is made

6. Paragraphs 1 to 4 of this schedule shall apply for the reduction of so much of any pension as is attributable to any period of employment referred to in regulation 21(5) as if the relevant remuneration had been—

- (a) in relation to any period or part of a period during Stage I, £780, and
- (b) in relation to any period or part of a period during Stage II, the maximum graduated remuneration taken into account in calculating the payment in lieu of contributions.

TABLE

Case	Treatment of pension
A Person subject to combined reduction	Reduce by the combined reduction
B Person subject to graduated reduction	Reduce by the combined reduction and then— Increase by the sum to be added back
C Person subject to combined reduction who is also entitled to the optant's rate	Treat as for Case B, and then— Reduce further by the amount of the reduction specified in paragraph 1(3) of schedule 1
D Person subject to combined reduction who is also subject to an old modification scheme	Treat as for Case B, and then— Reduce further by the amount of the modification referred to in regulation 14(3)

Provided that where an old modification scheme postpones reduction until the pensioner attains an age greater than pensionable age within the meaning of the Insurance Acts, the pensioner shall, until he attains that greater age, be treated as a person subject to graduated reduction.

SCHEDULE 5

Regulation 28

REDUCTION OF TRANSFER VALUES

(1)	(2)	(3)	(4)
Age	Male officers and servants	Female officers and servants (other than those mentioned in column (4))	Female officers and servants in the early retirement classes
	£ s. d.	£ s. d.	£ s. d.
Under 20 ...	2 0 0	1 0 0	15 0
20 and under 21 ...	2 1 0	1 2 0	17 0
21 " " 22 ...	2 3 0	1 4 0	19 0
22 " " 23 ...	2 5 0	1 7 0	1 2 0
23 " " 24 ...	2 6 0	1 10 0	1 5 0
24 " " 25 ...	2 8 0	1 13 0	1 9 0
25 " " 26 ...	2 10 0	1 17 0	1 14 0
26 " " 27 ...	2 12 0	2 2 0	2 1 0
27 " " 28 ...	2 14 0	2 8 0	2 9 0
28 " " 29 ...	2 16 0	2 15 0	2 17 0
29 " " 30 ...	2 18 0	3 2 0	3 6 0
30 " " 31 ...	3 0 0	3 9 0	3 17 0
31 " " 32 ...	3 2 0	3 17 0	4 8 0
32 " " 33 ...	3 4 0	4 5 0	4 19 0
33 " " 34 ...	3 6 0	4 12 0	5 9 0
34 " " 35 ...	3 9 0	5 0 0	5 19 0
35 " " 36 ...	3 11 0	5 8 0	6 8 0
36 " " 37 ...	3 13 0	5 15 0	6 15 0
37 " " 38 ...	3 15 0	6 3 0	7 1 0
38 " " 39 ...	3 17 0	6 11 0	7 7 0
39 " " 40 ...	4 0 0	6 18 0	7 12 0
40 " " 41 ...	4 2 0	7 5 0	7 17 0
41 " " 42 ...	4 4 0	7 13 0	8 2 0
42 " " 43 ...	4 7 0	8 0 0	8 6 0
43 " " 44 ...	4 10 0	8 7 0	8 11 0
44 " " 45 ...	4 13 0	8 13 0	8 16 0
45 " " 46 ...	4 16 0	8 19 0	9 1 0
46 " " 47 ...	4 19 0	9 5 0	9 6 0
47 " " 48 ...	5 2 0	9 11 0	9 12 0
48 " " 49 ...	5 5 0	9 17 0	9 18 0
49 " " 50 ...	5 9 0	10 4 0	10 4 0
50 " " 51 ...	5 13 0	10 11 0	10 10 0
51 " " 52 ...	5 17 0	10 18 0	10 16 0
52 " " 53 ...	6 1 0	11 5 0	11 2 0
53 " " 54 ...	6 5 0	11 12 0	11 9 0
54 " " 55 ...	6 10 0	12 0 0	11 16 0
55 " " 56 ...	6 15 0	12 8 0	12 4 0
56 " " 57 ...	7 0 0	12 16 0	12 13 0
57 " " 58 ...	7 6 0	13 5 0	13 2 0
58 " " 59 ...	7 12 0	13 14 0	13 12 0
59 " " 60 ...	7 18 0	14 3 0	14 2 0

SCHEDULE 5—continued

(1) Age	(2) Male officers and servants	(3) Female officers and servants (other than those mentioned in column (4))	(4) Female officers and servants in the early retirement classes
	£ s. d.	£ s. d.	£ s. d.
60 61 ...	8 4 0	14 3 0	14 3 0
61 62 ...	8 11 0	13 13 0	13 13 0
62 63 ...	8 19 0	13 4 0	13 4 0
63 64 ...	9 8 0	12 15 0	12 15 0
64 65 ...	9 17 0	12 6 0	12 6 0
65 66 ...	9 18 0	11 16 0	11 16 0
66 67 ...	9 9 0	11 6 0	11 6 0
67 68 ...	9 1 0	10 17 0	10 17 0
68 69 ...	8 13 0	10 8 0	10 8 0
69 70 ...	8 5 0	9 18 0	9 18 0
70 71 ...	7 17 0	9 9 0	9 9 0

SCHEDULE 6

Regulation 31

INTERCHANGE RULES AFFECTED BY REGULATION 31

- The Superannuation (Local Government and Public Boards) Interchange (Scotland) Rules 1949 and 1955(a)
- The Superannuation (Local Government and Isle of Man) Interchange (Scotland) Rules 1951(b)
- The Superannuation (Local Government and Northern Ireland) Interchange (Scotland) Rules 1952 and 1958(c)
- The Superannuation (Local Government and Northern Ireland Health Service) Interchange (Scotland) Rules 1957(d)
- The Superannuation (Local Government and Northern Ireland Civil Service) Interchange (Scotland) Rules 1957(e)
- The Superannuation (Teaching and Local Government) Interchange (Scotland) Rules 1962(f)
- The Superannuation (Civil Service and Local Government) Interchange Rules 1968(g)
- The Superannuation (English Teaching and Scottish Local Government) Interchange Rules 1968(h)
- The Superannuation (Local Government and Jersey) Interchange (Scotland) Rules 1969(i)
- The Superannuation (Local Government and National and Local Government Officers Association) Interchange (Scotland) Rules 1970(j).

(a) S.I. 1949/2252; 1955/1660 (1949 I, p. 3082; 1955 II, p. 1792).

(b) S.I. 1951/1995 (1951 II, p. 156).

(c) S.I. 1952/1168; 1958/2200 (1952 II, p. 2368; 1958 II, p. 1829).

(d) S.I. 1957/2173 (1957 II, p. 1804). (e) S.I. 1957/1122 (1957 II, p. 1795).

(f) S.I. 1962/1000 (1962 II, p. 1125). (g) S.I. 1968/72 (1968 I, p. 182).

(h) S.I. 1968/1210 (1968 II, p. 3235). (i) S.I. 1969/1516 (1969 III, p. 4925).

(j) S.I. 1970/628 (1970 I, p. 2014).

Regulation 34

SCHEDULE 7

AMENDMENTS TO THE ACTUARIAL VALUATION REGULATIONS

PART I

1. In regulation 5(3)(a) (which regulation relates to the form of report upon actuarial valuation), for category (ii) there shall be substituted the following—
 - “(ii) all other persons whose rights or liabilities with respect to the payment of superannuation contributions, or the receipt of superannuation benefits, are subject to modification in connection with the National Insurance Act 1965;”.
2. In regulation 7(1) (which provides for an estimate of liabilities), for sub-paragraph (e) there shall be substituted the following—
 - “(e) contributory employees of that authority whose rights or liabilities with respect to the payment of superannuation contributions, or the receipt of superannuation benefits, are subject to modification in connection with the National Insurance Act 1965, showing separately the persons whose liabilities are for the time being subject to modification only in connection with retirement pension under section 30 of that Act;”.
- 3.—(1) References in the actuarial valuation regulations to any form set out in schedule 2 thereto shall be construed as including a reference to a form which is substantially to the like effect as the form so set out.
 - (2) For Form A (Consolidated Revenue Account) set out in the said schedule 2 there shall be substituted the form set out in Part II of this schedule.
 - (3) In Form H (Valuation Balance Sheet) set out in the said schedule 2—
 - (a) before the item “other liabilities” there shall be inserted the following further item—

“Value of net cost to the fund of future payments under regulation 30 of the National Insurance (Modification of Local Government Superannuation Schemes) (Scotland) Regulations 1970”; and
 - (b) at the foot of the form there shall be added the following note—

“The item ‘Value of net cost to the fund of future payments under regulation 30 of the National Insurance (Modification of Local Government Superannuation Schemes) (Scotland) Regulations 1970’ corresponds with paragraph (ii) of the item ‘Payments under regulation 30 of the National Insurance (Modification of Local Government Superannuation Schemes) (Scotland) Regulations 1970’ in the Consolidated Revenue Account (Form A)”.

PART II
"FORM A
Consolidated Revenue Account

for the period from.....to.....

	£	£
Amount of the superannuation fund at the beginning of the period ... ..	...	...
Contributions by employees ... ..	...	...
Equivalent contributions by authorities interested in the fund less reductions under schemes made under section 18(6) of the Act for disposing of a surplus ... ..	...	...
Annual charges ... ..	...	...
Transfer values ... ..	...	...
Additional contributory payments (including payments made in pursuance of regulations made under section 13(1)(b) of the Act in respect of service reckonable under those regulations) ... ..	...	...
Payments in respect of additional years of service reckonable under section 2(1) of the Local Government Superannuation Act 1953, and payments made in pursuance of regulations made under section 13(1)(b) of the Act in respect of additional years of service reckonable under those regulations ... ..	...	...
Interest (including income tax refunds) ... ..	...	...
	£	£
Superannuation benefits:—		
(i) pensions to retired employees ... ..	...	...
(ii) widows' pensions ... ..	...	...
(iii) pensions to widows and dependants under an allocation scheme ... ..	...	...
(iv) retirement grants ... ..	...	...
(v) death grants—		
(a) payments in respect of employees ... ..	...	...
(b) reduction under regulation 22 of the National Insurance (Modification of Local Government Superannuation Schemes) (Scotland) Regulations 1970 ... ..	...	...
(vi) short service grants—		
(a) payments to employees ... ..	...	...
(b) reduction under regulation 22 of the National Insurance (Modification of Local Government Superannuation Schemes) (Scotland) Regulations 1970 ... ..	...	...
(vii) payments on cessation of widows' pensions (regulation 8(7) of the Local Government Superannuation (Benefits) (Scotland) Regulations 1954) ... ..	...	...

Other income (to be specified)	£	£
...	...	Returns of contributions on withdrawal:—
...	...	(i) payments to employees
...	...	(ii) payments to employing authorities under section 60 of the National Insurance Act 1965
		Transfer values
		Income tax:—
		(i) on returns of contributions
		(ii) on transfer values
		(iii) on interest income
		Payments under regulation 30 of the National Insurance (Modification of Local Government Superannuation Schemes) (Scotland) Regulations 1970:—
		(i) in respect of persons for whom a transfer value reduced under regulation 28 of those regulations is payable
		(ii) in respect of any other persons, less the amount of any reduction in death grants or short service grants made under regulation 22 of those regulations
		Other expenditure (to be specified)
		Amount of the superannuation fund at the end of the period

NOTES— (i) The item “Annual charges” comprises amounts payable under the following provisions of the Act:—
 (a) section 17(1);
 (b) section 18(1);

- (c) section 18(2);
- (d) section 18(6);
- (e) combination schemes under section 2(1) and (2);
- (f) admission agreements made or deemed to be made under section 15(1) and (2) of the Local Government Superannuation Act 1953 or made under section 7 of the Superannuation (Miscellaneous Provisions) Act 1948.
- (ii) "Contributions" includes payments which under any regulations are treated as contributions; and the item "Returns of contributions on withdrawal" is to include the amount reserved to meet any liabilities that may subsequently accrue in respect of employees who ceased to hold their employment in the last year of the accounting period and in respect of whom payments by way either of transfer value or return of contributions were not due to be made during that period. The amount reserved should be stated separately. An appropriate adjustment in respect of the amounts paid should be made in the next succeeding account.
- (iii) All items in the above account must include any amounts (such as accrued interest, transfer values, etc.) which are appropriate to the period but which were not received or paid (as the case may be) during the period.

Dated..... Signed..... Certified correct.

.....
Chief Financial Officer."

SCHEDULE 8

Regulation 34

AMENDMENTS TO THE ADMINISTRATION REGULATIONS

1. After paragraph (2) of regulation 2 (which relates to interpretation) there shall be inserted the following paragraph:—

“(2A) Any reference in these regulations to an enactment relating to national insurance shall be construed as including a reference to any earlier enactment corresponding thereto”.

2. In regulation 6 (which relates to questions to be decided by an employing authority)—

(i) for sub-paragraph (d) of paragraph (4) there shall be substituted the following—

“(d) what rate of contribution he is liable to pay to the appropriate superannuation fund; whether that rate of contribution is, by virtue of regulations made under section 110 of the National Insurance Act 1965, a reduced rate, and if so, the amount of the reduction and the date from which the reduction has effect;”

(ii) for sub-paragraph (g) of paragraph (4) there shall be substituted the following—

“(g) what previous service, if any, he is entitled to reckon, whether that service counts as contributing service, non-contributing service, qualifying service or as a period of contribution; whether any (and, if so, what period or periods) of that service was part-time service, and if it was, what proportion of whole-time service it represents; what period or periods of that service were in participating employment or non-participating employment for the purposes of *Part III of the National Insurance (Modification of Local Government Superannuation Schemes) (Scotland) Regulations 1970*; whether any such period of participating employment falls to be disregarded under regulation 21(4) of the said regulations of 1970; and whether a payment in lieu of contributions has been made or equivalent pension benefits have been assured under *Part III of the National Insurance Act 1965* in respect of any such period of non-participating employment, and the amount of any payment in lieu of contributions;”.

3. After regulation 12 (which relates to the transmission of information by employing authorities to administering authorities) the following regulation shall be inserted:—

“12A.—(1) Every employing authority not being an administering authority shall, from time to time, notify the appropriate administering authority of—

(a) the amount of any payment in lieu of contributions which becomes payable under the National Insurance Act 1965 in respect of a contributory employee, and the period to which such payment relates;

(b) details of the amount, if any, by which the employing authority have resolved under regulation 22 of the National Insurance (Modification of Local Government Superannuation Schemes) (Scotland) Regulations 1970 to reduce the amount of any benefit payable to, or in respect of, a contributory employee;

(c) details of any amount which the employing authority are entitled to recover under section 60(1) of the National Insurance Act 1965 or under regulation 30 of the National Insurance (Modification of Local Government Superannuation Schemes) (Scotland) Regulations 1970 in respect of any payment in lieu of contributions made under that Act.

(2) The payment by an administering authority of any amounts referred to in paragraph (1)(c) of this regulation shall be accompanied by a statement showing—

(a) the names of the contributory employees in relation to whom the payment is made;

(b) the amounts which have been deducted from superannuation benefits pursuant to any resolution referred to in paragraph (1)(b) of this regulation.”.

4. In regulation 15(1) (which relates to the exchange of information between local authorities in cases of transfer)—

(a) for sub-paragraph (e) there shall be substituted the following sub-paragraph—

“(e) the rate of his contribution and if, by virtue of regulations made under section 110 of the National Insurance Act 1965, that rate is, or has been, a reduced rate, the amount of the reduction and the date from which, or, as the case may be, the period during which, the reduction had effect;”;

(b) in sub-paragraph (f) the following item shall be added—

“(vi) whether the employment was participating employment or non-participating employment for the purposes of Part III of the National Insurance (Modification of Local Government Superannuation Schemes) (Scotland) Regulations 1970, the dates of commencement and termination of any such employment *and of any participating employment which falls to be disregarded under regulation 21(4) of the said regulations of 1970* and such information about temporary interruptions occurring in any period of non-participating employment as may be required for the purposes of regulation 3 of the National Insurance (Non-participation—Assurance of Equivalent Pension Benefits) Regulations 1960;”;

(c) after sub-paragraph (j) the following paragraph shall be added—

“(k) details of the amount, showing the period to which it related, of any payment in lieu of contributions made under the National Insurance Act 1965, the National Insurance Act (Northern Ireland) 1959 or the National Insurance (Isle of Man) Act 1961 (an Act of Tynwald) with respect to the person.”.

SCHEDULE 9

Regulation 36

REDUCTION OF BENEFITS UNDER REGULATION 36

PART I

PENSION

Age of woman on ceasing to be employed	Percentage reduction to be made under regulation 36(2)(b) by reference to the under-mentioned pensionable age				
	61	62	63	64	65
60	7	15	21	28	33
61	—	8	15	22	28
62	—	—	8	16	23
63	—	—	—	9	17
64	—	—	—	—	9

PART II

RETIREMENT GRANT
OR EQUIVALENT LUMP SUM BENEFIT

Age of woman on ceasing to be employed	Percentage reduction to be made under regulation 36(2)(b) by reference to the under-mentioned pensionable age				
	61	62	63	64	65
60	4	9	13	16	20
61	—	5	9	13	17
62	—	—	5	9	14
63	—	—	—	5	10
64	—	—	—	—	5

Regulation 40

SCHEDULE 10

REVOCATIONS

Column 1 Regulations revoked	Column 2 References	Column 3 Extent of revocation
The National Insurance (Modification of Local Government Superannuation Schemes) (Scotland) Regulations 1947	S.R. & O. 1947/1697 (Rev. XVI, p. 286; 1947 I, p. 1509).	The whole regulations
The National Insurance (Modification of Local Government Superannuation Schemes) Amendment (Scotland) Regulations 1948	S.R. & O. 1948/1559 (Rev. XVI, p. 286; 1948 I, p. 2863).	The whole regulations
The National Insurance (Modification of Local Government Superannuation Schemes) (Scotland) Amendment Regulations 1949	S.I. 1949/617 (1949 I, p. 2754).	The whole regulations
The National Insurance (Modification of Local Government Superannuation Schemes) (Scotland) (Amendment No. 2) Regulations 1949.	S.I. 1949/1989 (1949 I, p. 2756).	The whole regulations
The National Insurance (Modification of Local Government Superannuation Schemes) (Scotland) (Amendment) Regulations 1953	S.I. 1953/447 (1953 I, p. 1381).	The whole regulations
The National Insurance (Modification of Local Government Superannuation Schemes) (Scotland) Amendment Regulations 1954	S.I. 1954/1244 (1954 I, p. 1411).	The whole regulations
The Local Government Superannuation (Transfer Value) (Scotland) Regulations 1954	S.I. 1954/1256 (1954 II, p. 1736).	Part IV and Schedule 5
The National Insurance (Modification of Local Government Superannuation Schemes) (Scotland) Regulations 1961	S.I. 1961/206 (1961 I, p. 354).	The whole regulations
The National Insurance (Modification of Local Government Superannuation Schemes) No. 2 (Scotland) Regulations 1961	S.I. 1961/492 (1961 I, p. 1125).	The whole regulations
The National Insurance (Modification of Local Government Superannuation Schemes) (Scotland) Regulations 1963	S.I. 1963/2049 (1963 III, p. 4340).	The whole regulations
The National Insurance (Modification of Local Government Superannuation Schemes) (Scotland) Amendment Regulations 1966	S.I. 1966/1228 (1966 III, p. 3292).	The whole regulations

TABLE II
OPTANT'S RATE—FEMALE OFFICERS AND SERVANTS

(1) Age	Annual sum	
	(2) Those in early retirement classes	(3) Others
	£	£
Under 20	1·70	1·70
20 and under 21	1·70	1·70
21 " " 22	1·55	1·58
22 " " 23	1·40	1·48
23 " " 24	1·28	1·38
24 " " 25	1·15	1·28
25 " " 26	1·05	1·20
26 " " 27	0·98	1·13
27 " " 28	0·90	1·05
28 " " 29	0·85	1·00
29 " " 30	0·80	0·95
30 " " 31	0·78	0·90
31 " " 32	0·75	0·88
32 " " 33	0·73	0·85
33 " " 34	0·70	0·83
34 " " 35	0·68	0·80
35 " " 36	0·65	0·78
36 " " 37	0·65	0·75
37 " " 38	0·63	0·73
38 " " 39	0·63	0·70
39 " " 40	0·63	0·68
40 " " 41	0·60	0·68
41 " " 42	0·60	0·65
42 " " 43	0·60	0·65
43 " " 44	0·58	0·63
44 " " 45	0·58	0·63
45 " " 46	0·55	0·60
46 " " 47	0·55	0·60
47 " " 48	0·55	0·60
48 " " 49	0·55	0·58
49 " " 50	0·55	0·58
50 and over... ..	0·55	0·55

TABLE III

FLAT-RATE REDUCTION OF VOLUNTARY PAYMENTS
PAYMENTS IN RESPECT OF ADDED YEARS

(1) Age at date of giving consent	(2) Men	(3) Women
	£	£
27 and under 28	0·07	0·10
28 " " 29	0·07	0·11
29 " " 30	0·08	0·13
30 " " 31	0·08	0·13
31 " " 32	0·08	0·15
32 " " 33	0·09	0·15
33 " " 34	0·09	0·17
34 " " 35	0·10	0·18
35 " " 36	0·10	0·19
36 " " 37	0·11	0·20
37 " " 38	0·12	0·22
38 " " 39	0·13	0·24
39 " " 40	0·13	0·25
40 " " 41	0·14	0·28
41 " " 42	0·15	0·30
42 " " 43	0·16	0·32
43 " " 44	0·18	0·35
44 " " 45	0·19	0·38
45 " " 46	0·21	0·41
46 " " 47	0·23	0·45
47 " " 48	0·25	0·50
48 " " 49	0·28	0·55
49 " " 50	0·32	0·61
50 " " 51	0·35	0·68
51 " " 52	0·40	0·78
52 " " 53	0·47	0·90
53 " " 54	0·55	1·05
54 " " 55	0·66	1·26

TABLE IV

FLAT-RATE REDUCTION OF VOLUNTARY PAYMENTS
ADDITIONAL CONTRIBUTORY PAYMENTS

(1) Age at date of giving notice	(2) Male officers and servants	(3) Female officers and servants (other than those mentioned in column (4))	(4) Female officers and servants in the early retirement classes
	£	£	£
Under 20	2.00	1.00	0.75
20 and under 21 ...	2.05	1.10	0.85
21 " " 22 ...	2.15	1.20	0.95
22 " " 23 ...	2.25	1.35	1.10
23 " " 24 ...	2.30	1.50	1.25
24 " " 25 ...	2.40	1.65	1.45
25 " " 26 ...	2.50	1.85	1.70
26 " " 27 ...	2.60	2.10	2.05
27 " " 28 ...	2.70	2.40	2.45
28 " " 29 ...	2.80	2.75	2.85
29 " " 30 ...	2.90	3.10	3.30
30 " " 31 ...	3.00	3.45	3.85
31 " " 32 ...	3.10	3.85	4.40
32 " " 33 ...	3.20	4.25	4.95
33 " " 34 ...	3.30	4.60	5.45
34 " " 35 ...	3.45	5.00	5.95
35 " " 36 ...	3.55	5.40	6.40
36 " " 37 ...	3.65	5.75	6.75
37 " " 38 ...	3.75	6.15	7.05
38 " " 39 ...	3.85	6.55	7.35
39 " " 40 ...	4.00	6.90	7.60
40 " " 41 ...	4.10	7.25	7.85
41 " " 42 ...	4.20	7.65	8.10
42 " " 43 ...	4.35	8.00	8.30
43 " " 44 ...	4.50	8.35	8.55
44 " " 45 ...	4.65	8.65	8.80
45 " " 46 ...	4.80	8.95	9.05
46 " " 47 ...	4.95	9.25	9.30
47 " " 48 ...	5.10	9.55	9.60
48 " " 49 ...	5.25	9.85	9.90
49 " " 50 ...	5.45	10.20	10.20
50 " " 51 ...	5.65	10.55	10.50
51 " " 52 ...	5.85	10.90	10.80
52 " " 53 ...	6.05	11.25	11.10
53 " " 54 ...	6.25	11.60	11.45
54 " " 55 ...	6.50	12.00	11.80
55 " " 56 ...	6.75	12.40	12.20
56 " " 57 ...	7.00	12.80	12.65
57 " " 58 ...	7.30	13.25	13.10
58 " " 59 ...	7.60	13.70	13.60
59 " " 60 ...	7.90	14.15	14.10
60 " " 61 ...	8.20		
61 " " 62 ...	8.55		
62 " " 63 ...	8.95		
63 " " 64 ...	9.40		
64 " " 65 ...	9.85		

TABLE V
REDUCTION OF TRANSFER VALUES

(1) Age	(2) Male officers and servants	(3) Female officers and servants (other than those mentioned in column (4))	(4) Female officers and servants in the early retirement classes
	£	£	£
Under 20 ...	2.00	1.00	0.75
20 and under 21 ...	2.05	1.10	0.85
21 " " 22 ...	2.15	1.20	0.95
22 " " 23 ...	2.25	1.35	1.10
23 " " 24 ...	2.30	1.50	1.25
24 " " 25 ...	2.40	1.65	1.45
25 " " 26 ...	2.50	1.85	1.70
26 " " 27 ...	2.60	2.10	2.05
27 " " 28 ...	2.70	2.40	2.45
28 " " 29 ...	2.80	2.75	2.85
29 " " 30 ...	2.90	3.10	3.30
30 " " 31 ...	3.00	3.45	3.85
31 " " 32 ...	3.10	3.85	4.40
32 " " 33 ...	3.20	4.25	4.95
33 " " 34 ...	3.30	4.60	5.45
34 " " 35 ...	3.45	5.00	5.95
35 " " 36 ...	3.55	5.40	6.40
36 " " 37 ...	3.65	5.75	6.75
37 " " 38 ...	3.75	6.15	7.05
38 " " 39 ...	3.85	6.55	7.35
39 " " 40 ...	4.00	6.90	7.60
40 " " 41 ...	4.10	7.25	7.85
41 " " 42 ...	4.20	7.65	8.10
42 " " 43 ...	4.35	8.00	8.30
43 " " 44 ...	4.50	8.35	8.55
44 " " 45 ...	4.65	8.65	8.80
45 " " 46 ...	4.80	8.95	9.05
46 " " 47 ...	4.95	9.25	9.30
47 " " 48 ...	5.10	9.55	9.60
48 " " 49 ...	5.25	9.85	9.90
49 " " 50 ...	5.45	10.20	10.20
50 " " 51 ...	5.65	10.55	10.50
51 " " 52 ...	5.85	10.90	10.80
52 " " 53 ...	6.05	11.25	11.10
53 " " 54 ...	6.25	11.60	11.45
54 " " 55 ...	6.50	12.00	11.80
55 " " 56 ...	6.75	12.40	12.20
56 " " 57 ...	7.00	12.80	12.65
57 " " 58 ...	7.30	13.25	13.10
58 " " 59 ...	7.60	13.70	13.60
59 " " 60 ...	7.90	14.15	14.10
60 " " 61 ...	8.20	14.15	14.15
61 " " 62 ...	8.55	13.65	13.65
62 " " 63 ...	8.95	13.20	13.20
63 " " 64 ...	9.40	12.75	12.75
64 " " 65 ...	9.85	12.30	12.30
65 " " 66 ...	9.90	11.80	11.80
66 " " 67 ...	9.45	11.30	11.30
67 " " 68 ...	9.05	10.85	10.85
68 " " 69 ...	8.65	10.40	10.40
69 " " 70 ...	8.25	9.90	9.90
70 " " 71 ...	7.85	9.45	9.45

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations consolidate with amendments the National Insurance (Modification of Local Government Superannuation Schemes) (Scotland) Regulations 1947 to 1954, the National Insurance (Modification of Local Government Superannuation Schemes) (Scotland) Regulations 1961, the National Insurance (Modification of Local Government Superannuation Schemes) No. 2 (Scotland) Regulations 1961, the National Insurance (Modification of Local Government Superannuation Schemes) (Scotland) Regulations 1963, the National Insurance (Modification of Local Government Superannuation Schemes) (Scotland) Amendment Regulations 1966 and Part IV of and the Fifth Schedule to the Local Government Superannuation (Transfer Value) (Scotland) Regulations 1954, which modify the enactments relating to the superannuation of local government employees to take account of the contributions payable and the benefits receivable under the National Insurance Act 1965. The modifications take the form of reductions both of contribution and of benefit under the local government enactments. The Regulations also supersede those provisions of the Local Government Superannuation (Benefits) (Scotland) Regulations 1954 and those of Local Act Schemes which provide directly for modification of benefits.

The relevant provisions of the National Insurance Act 1965 are (a) those relating to flat-rate pension and (b) those relating to graduated pension. Local government employees whose remuneration does not exceed a certain level are within the graduated pension scheme; the remainder are not within the scheme or have been contracted out (except for purposes of the earnings-related short-term benefit scheme introduced by the National Insurance Act 1966).

Persons subject to the Local Government Superannuation Scheme are all placed into one of the following four classes:—

- (1) Those subject to no reduction—i.e. those who (a) enjoy “unmodified” status, by being within the National Insurance scheme before 1st September 1947, as local government employees, and by subsequently retaining that status (which can be lost by certain breaks or changes in employment) and (b) are contracted out of the graduated pension scheme;
- (2) Those subject to flat-rate reduction—i.e. those who (a) do not enjoy, or have lost, “unmodified” status and (b) are contracted out of the graduated pension scheme;
- (3) Those subject to graduated reduction—i.e. those who (a) enjoy “unmodified” status and (b) are within the graduated pension scheme;
- (4) Those subject to combined reduction—i.e. those who (a) do not enjoy, or have lost, “unmodified” status and (b) are within the graduated pension scheme.

The maximum reductions applicable to each class are as follows:—

- (a) for those subject to flat-rate reduction: a reduction in contribution of £3 5s. 0d. (£3.25) or £3 0s. 8d. (£3.03) per year, and a reduction in pension of £1 14s. 0d. (£1.70) per year of contributing service (or 17s. 0d. (£0.85) per year of non-contributing service) to a maximum of £67 15s. 0d. (£67.75) per year;
- (b) for those subject to graduated reduction: reductions as for a person subject to combined reduction *less* the amount of the reductions which would have been applicable had they been subject to flat-rate reduction;

- (c) for those subject to combined reduction: a reduction in contribution of 1 per cent. per year on the maximum annual amount on which contributions are payable towards the graduated pension scheme, and a reduction in pension of 1/240th per year of contributing service (or 1/480th per year of non-contributing service).

Provision is made to prevent anomalies as between classes and to preserve rights of certain special categories of employee. Corresponding reductions are made in relation to all forms of additional contributions and short service and death grants.

The substance of these modifications is contained in Parts II and III of the Regulations. Part IV contains consequential provisions in relation to transfer values, to adjustments necessitated by payments in lieu of contributions (which assure rights under the graduated scheme where there is a transfer to employment which is not contracted out) and to other regulations relating to the administration of local government superannuation. Part V assures to local government employees pension benefits not less favourable than those available under the graduated pension scheme (thus enabling them to be contracted out). Part VI deals with Local Act Schemes. Part VII provides for revocations.

The new provisions introduced by these Regulations are printed in italics for easy reference.

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