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 STATUTORY INSTRUMENTS
 

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## 1984 No. 1232 (S. 112)

## PENSIONS

**The Local Government Superannuation (Scotland) Amendment  
(No. 2) Regulations 1984**

<i>Made</i> - - - -	31st July 1984
<i>Laid before Parliament</i>	15th August 1984
<i>Coming into Operation</i>	5th September 1984

In exercise of the powers conferred on me by sections 7 and 12 of the Superannuation Act 1972(a) and of all other powers enabling me in that behalf, after consultation with such associations of local authorities as appeared to me to be concerned and such representatives of other persons likely to be affected by the regulations as appeared to me to be appropriate in accordance with section 7(5) of that Act, I hereby make the following regulations:—

*Title and commencement*

1.— (1) These regulations may be cited as the Local Government Superannuation (Scotland) Amendment (No. 2) Regulations 1984 and the Local Government Superannuation (Scotland) Regulations 1974 to 1984(b) and these regulations may be cited together as the Local Government Superannuation (Scotland) Regulations 1974 to 1984.

(2) These regulations shall come into operation on and have effect from 5th September 1984 except regulations 4, 5, 7, 8 and 15 which shall have effect from 16th May 1974, regulation 3(2) which shall have effect from 16th May 1975, regulation 22 which shall have effect from 1st April 1982 and regulations 3(1) and 18 which shall have effect from 15th October 1982.

*Interpretation*

2. In these regulations “the principal regulations” means the Local Government Superannuation (Scotland) Regulations 1974(c).

*Definitions*

3.— (1) In regulation A3(1) of the principal regulations after the definition of “pensionable remuneration” there shall be inserted the following definition:—

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(a) 1972 c. 11.

(b) S.I. 1974/812, 1975/638, 1978/425, 1378, 1794, 1926, 1980/198, 342, 1885, 1981/1892, 1982/385, 1303, 1983/1421, 1984/254.

(c) S.I. 1974/812; the relevant amending instruments are S.I. 1978/425, 1378, 1926, 1980/198, 1885, 1981/1892, 1982/1303.

““public service scheme” means the Universities’ Superannuation Scheme, and any occupational pension scheme which:—

- (a) cannot come into force, or be amended, without the scheme or amendment being approved by a Minister of the Crown or government department, and
- (b) includes provisions for any such whole-time service as is described in regulation R2(1), rendered before becoming entitled to participate in the scheme, to be reckonable as service in respect of which benefits are payable under the scheme;”.

(2) In the said regulation A3(1) for the definition of “scheduled body” there shall be substituted the following definition:—

“ “scheduled body” means a body described in Part I of Schedule 1 or the predecessor of such a body and a body described in column (3) of Part II of Schedule 1;”.

(3) In the said regulation A3(1) after the definition of “war service” there shall be inserted the following definition:—

“ “war service provisions”, in relation to a public service scheme, means provisions of the kind specified in paragraph (b) of the definition of the latter expression;”.

#### *Reckonable service*

4. In regulation D1(1)(g) of the principal regulations after the words “D14” there shall be added the words “, J9(2)”.

#### *Qualifying service*

5. In regulation D2(d) of the principal regulations after the words “D16” there shall be added the words “, J9(2)”.

#### *Reduction of added years reckonable on payment as reckonable service*

6. In regulation D10C(c) of the principal regulations after the word “death” there shall be inserted the words “or where entitlement to reckon an additional period of service arose by virtue of regulation R6(1A) to (1F) then within the period of 6 months after the date of coming into operation of the Local Government Superannuation (Scotland) Amendment (No. 2) Regulations 1984”.

#### *Combined benefits in the case of certain re-employed local government pensioners*

7. In regulation E16(1)(a) of the principal regulations after the words “regulation E2(1A)” there shall be added the words “regulation J9 (5) or (6)”.

#### *Overseas employment*

8. After regulation J8 of the principal regulations there shall be added the following regulation:—

*“Overseas employment*

**J9.**— (1) This regulation shall apply—

- (a) to a person who as at 31st March 1972 was subject to the Superannuation (Local Government and Overseas Employment) Interchange (Scotland) Rules 1969(a);
- (b) to a person who had ceased to be a contributory employee or local Act contributor before 1st April 1972 and had become so subject before the appointed day; or
- (c) to such a person as is referred to in (a) and (b) above and who left his overseas employment and entered other overseas employment, whether or not he gave notice of the change of employment to the first fund authority or there was a break of more than 12 months between the overseas employments  
and who had not
  - (i) become again a contributory employee or a local Act contributor, or
  - (ii) received any benefit under rule 6 of the said Rules of 1969.

(2) Subject to paragraph 3, where a person to whom this regulation applies becomes a pensionable employee then notwithstanding that there may have been a break of more than 12 months between his ceasing his overseas employment and becoming a pensionable employee, he shall be entitled—

- (a) to reckon as reckonable service, any service, employment or period which immediately before he ceased to be a contributory employee in the employment of a local authority or other body he was, or for the purposes of the regulations is treated as having been, entitled under or by virtue of the former regulations or any other enactment to reckon as or aggregate with service he was entitled to reckon as either contributing service in relation to his employment under that body or non-contributing service for the purposes of the former regulations or, as the case may be, to reckon as reckonable service any service, employment or period which he would have been entitled to reckon as service (or a period of contribution) for the purpose of calculating a benefit payable to him under a local Act scheme if at the date he ceased to be a local Act contributor he had been entitled to a benefit payable under that scheme;
- (b) to reckon as qualifying service any service, employment or period which immediately before he so ceased he was entitled under or by virtue of the former regulations or any other enactment to reckon either for the purpose of determining whether he was entitled to receive a benefit under the former regulations or, as the case may be, for the purpose of determining whether he was entitled to a benefit under a local Act scheme, but for no other purpose, and to reckon as qualifying service any period of overseas employment;
- (c) where he gives notice in writing to the new fund authority, to aggregate the service he is entitled to reckon as reckonable or qualifying service by virtue of this regulation with any other service

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(a) S.I. 1969/1642.

he is entitled to reckon as reckonable or qualifying service respectively by reason of the employment in respect of which he became a pensionable employee for the first time; and

- (d) for the purpose of these regulations to be regarded as if he ceased to be a contributory employee or a local Act contributor immediately before the appointed day and became a pensionable employee on that day, but for the purpose of observing any time limit related to the appointed day, appointed day shall be taken to be the date he actually became a pensionable employee for the first time or six months from the date of coming into operation of the Local Government Superannuation (Scotland) Amendment (No. 2) Regulations 1984, whichever is the later:

Provided that nothing in this paragraph shall entitle any person to reckon as reckonable service any period between the date he ceased to be a contributory employee or a local Act contributor and became for the first time a pensionable employee, or to reckon as qualifying service any period between those dates other than service in overseas employment.

(3) Paragraph (2) shall not apply to a person who has received a return of contributions from the first fund authority on or after ceasing to hold his last overseas employment unless he pays to the new fund authority an amount equal to the returned contributions (other than voluntary contributions) and compound interest thereon at a rate of three per cent. per annum with half-yearly rests for a period beginning either with the date 12 months after the date on which he left overseas employment or, where this is later, the date on which he received the return of contributions and ending on the date on which he pays the said amount.

(4) Where a person gives notice in terms of paragraph (2) and pays any amount required by paragraph (3) and the first fund authority and the new fund authority are not the same authority, then the first fund authority shall pay to the new fund authority a transfer value in accordance with the provisions of regulation Q2(1).

(5) Where a person to whom this regulation applies does not become a pensionable employee, then where he is, or but for the revocation of the said Rules of 1969 would be, entitled to a benefit under rule 6 of the said Rules he shall, notwithstanding the revocation of the said Rules, continue to be entitled to that benefit and the said benefit shall become payable without any requirement that he ceases to be in his overseas employment, but nothing in this paragraph shall entitle a person to reckon any service as reckonable service under regulation D1.

(6) Where a person to whom this regulation applies—

- (a) does not become a pensionable employee,  
(b) would not under the former regulations or appropriate local Act scheme and the said Rules of 1969 have had an entitlement to a benefit (other than a refund of contributions),  
(c) was when he ceased to be a contributory employee or a local Act contributor entitled under the former regulations to reckon not less than 5 years' contributing service, or not less than 5 years' service (or a period of not less than 5 years' contributions) under a local Act scheme,

- (d) has attained the age of 60 years, or any lesser age at which under the conditions of service applicable to him in his overseas employment he is required by reason of age to retire from that employment,
- (e) gives notice to the first fund authority, and
- (f) has not received a refund of contributions, or has received a refund of contributions and either previously repaid such a refund, or within one month of giving notice under this regulation he makes payment to the first fund authority of an amount equal to the refunded contributions (other than voluntary contributions) together with a like sum of interest as he would have had to pay had the repayment of refunded contributions been made under paragraph (3) of this regulation,

he shall be entitled to receive a benefit not being a refund of contributions calculated on the basis of the former regulations, or the appropriate local Act scheme, and the said Rules of 1969 as they applied to that person at the time he ceased to be a contributory employee or a local Act contributor, but nothing in this paragraph shall entitle a person to reckon any service as reckonable service under regulation D1.

(7) This regulation shall apply to any person to whom rule 16 of the said Rules of 1969 applied as if in any paragraph other than this paragraph there were substituted for any reference to the said Rules of 1969 a reference to the Superannuation (Local Government and Overseas Employment) Interchange (Scotland) Rules 1958 and 1961(a) and for any reference to rule 6 of the said Rules of 1969 a reference to rule 5 of the said Rules of 1958.

(8) Notwithstanding regulation P2(2)(b) or Q2(1)(d) where before the date of coming into operation of the Local Government Superannuation (Scotland) Amendment (No. 2) Regulations 1984 there has been paid a transfer value under Part P or Part Q of these regulations in respect of a person to whom this regulation applies, and that transfer value took no account of any additional reckonable service to which that person is entitled by virtue of this regulation, an additional transfer value shall be paid in respect of that person as regards the said additional reckonable service calculated in accordance with the provisions of Part P or Part Q as the case may be.

(9) In this regulation—

“contributing service” and “non-contributing service” mean the service which a person to whom this regulation applies was entitled to reckon as contributing or non-contributing service within the meaning of the Act of 1937(b);

“first fund authority” means subject to regulation N4, the local authority administering the superannuation fund to which the person last contributed before entering overseas employment;

“new fund authority” means the local authority administering the superannuation fund to which the person contributes after first becoming a pensionable employee;

“overseas employment” means employment in the service of—

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(a) S.I. 1958/1402, 1961/1156.

(b) 1937 c. 69.

- (a) the central or local government of an overseas country or a government constituted for two or more overseas countries or any Authority established for the purpose of providing or administering services which are common to, or relate to matters of common interest to, two or more overseas countries;
- (b) a university or college in an overseas country;
- (c) a public institution or other organisation engaged in health, welfare, research or educational services in an overseas country;
- (d) an organisation receiving grants from Her Majesty's Government in connection with functions overseas;
- (e) the United Nations Organisation or any of its specialised agencies or any other inter-governmental organisation to which Her Majesty's Government may be party; or
- (f) the Overseas Development Administration or any predecessor body for service overseas, being employment which is either pensionable employment within the meaning of section 17(1) of the Act of 1948(a) or employment undertaken with the approval of the first fund authority;

"scheme managers" has the meaning assigned to it by regulation P1;

"voluntary contributions" means payments made voluntarily by a contributory employee for the purpose of securing benefits for his widow, children or other dependants and payments (other than payments made in respect of a liability which has been wholly discharged) of any of the following categories—

- (a) additional contributory payments of the kind referred to in section 2(3) and (4) of the Act of 1953(b);
- (b) any similar 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 for the purposes of the scheme;
- (c) any payments made for the purpose of increasing the length at which any period of service or of contribution would be reckonable for the purpose of calculating a benefit under a local Act scheme;
- (d) any payments made in respect of added years."

*Further provisions as to transmission of documents and information*

9. After regulation L7(2) of the principal regulations(c) there shall be added the following paragraph:—

"(3) If an administering authority decide under the terms of regulation L3A or the Secretary of State determines under regulation H2(1) that the conditions specified in regulation R3(2) to (8) are satisfied in relation to a

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(a) 1948 c. 33.

(b) 1953 c. 25.

(c) S.I. 1974/812; the relevant amending instruments are S.I. 1978/425, 1378, 1926, 1980/198, 1885, 1981/1892, 1982/1303.

person, and regulation R3(2)(f) applies and the scheme designated under regulation R5(2)(aa) is not a scheme specified in Schedule 26, the authority shall as soon as is reasonably practicable—

- (a) inform the scheme managers of the designated scheme that on receipt by the authority of a transfer value (calculated in accordance with Part III of Schedule 20) regulation R6(1) would apply to the person, and
- (b) inform them of the rate or amount, as the case may be, to be used in ascertaining C of the formula set out in that Part.”.

*Additional transfer value for certain persons transferring to public service pension schemes*

10. After regulation P2 of the principal regulations there shall be added the following regulation:—

*“Additional transfer value for certain persons transferring to public service pension schemes*

**P2A.**— (1) Notwithstanding regulation P2(2)(b), where after 31st March 1978 and before the date of coming into operation of the Local Government Superannuation (Scotland) Amendment (No. 2) Regulations 1984 there has been paid in respect of a person to whom regulation R3 applies a transfer value in the calculation of which the period that he became entitled by regulation R6(1)(a) or (b) to reckon as reckonable service was not taken into account, an additional transfer value shall be paid in respect of that period.

(2) Notwithstanding regulation P2(2)(b), where a transfer value has been paid before 1st April 1978 in respect of a person in relation to whom one of the conditions in regulation R3(2)(a) to (e) is satisfied and the conditions in regulation R3(4) to (8) were satisfied at the time of payment, an additional transfer value shall be paid if the conditions in paragraph (3) are satisfied.

(3) The conditions are that—

- (a) the scheme managers of a public service scheme not specified in Schedule 26 have made a written request to the fund authority for the additional transfer value to be paid, and have given them particulars of the service (being such whole-time service as is described in regulation R2(1)) to which it is to relate, and the rate or amount, as the case may be, to be used in ascertaining C of the formula set out in Part III of Schedule 20, and
- (b) on payment of the additional transfer value the service to which it relates will be reckonable as service in respect of which benefits are payable under the war service provisions of the scheme.”.

*Payment of transfer value*

11. The following regulation shall be substituted for regulation P3 of the principal regulations:—

**“P3.** The fund authority shall, subject to paragraph (b) in respect of a person to whom regulation P2 or P2A applies—

- (a) pay out of their superannation fund to the scheme managers a transfer value or additional transfer value calculated in accordance with the provisions of Schedule 20;
- (b) calculate the amount of any additional transfer value payable under regulation P2A(2) in accordance with Part III of Schedule 20; and
- (c) furnish the scheme managers and the person with a statement showing how the transfer value or additional transfer value has been calculated.”.

*Termination of right to payment out of fund authority's superannuation fund*

12.— (1) In regulation P5 of the principal regulations for the words “regulation P2” there shall be substituted the words “regulation J9(8), P2 or P2A”.

(2) In the said regulation P5 after the words “transfer value” there shall be inserted the words “or additional transfer value”.

*Persons transferring from non-local government employment*

13.— (1) In regulation P7(1) of the principal regulations for the words “paragraph (3)” there shall be substituted the words “paragraphs (3) and (4)”.

(2) At the beginning of regulation P7(3)(a) of the principal regulations there shall be inserted the words “except where paragraph (4) applies or the transfer value relates only to service reckonable under the war service provisions of a public service scheme,”.

(3) After regulation P7(3) of the principal regulations there shall be added the following paragraph:—

“(4) An additional transfer value which—

- (a) is offered by the scheme managers of a public service scheme in relation to a person in relation to whom a transfer value was accepted before 1st April 1978, and
- (b) is in respect of a period which could if he had not ceased to be employed in his non-local government employment have become reckonable under the war service provisions of the scheme,

shall not be accepted unless it is one calculated in accordance with Part III of Schedule 20.”.

*Crediting of reckonable service and qualifying service*

14. At the beginning of regulation P8(1) of the principal regulations there shall be inserted the words “Except where regulation P7(4) applies,”.

*Funds out of which combined benefits are to be paid*

15. After regulation Q5 of the principal regulations there shall be added the following regulation:—



*“Funds out of which combined benefits are to be paid*

**Q6.—** (1) Where under regulation E16 a person elects to receive a combined benefit, or where under regulation E18(1) the benefits in respect of any person fall to be calculated as a combined benefit in accordance with regulation E16, and the superannuation fund concerned is not the same in the case of the employments in respect of which the benefits became payable, then the fund authority maintaining the fund out of which the combined benefit has become payable (in this regulation referred to as the “second fund authority”) shall intimate to the fund authority maintaining the fund out of which the retirement pension was payable (in this regulation referred to as the “first fund authority”) that such a combined benefit has become payable.

(2) Where a first fund authority receives an intimation in terms of paragraph (1), that authority in lieu of any payment of benefits to or in respect of such a person shall make payments in accordance with paragraph (3) out of its superannuation fund to the second fund authority for the credit of its superannuation fund.

(3) The payments to be made for the purposes of paragraph (2) are to be equivalent in amount to the payments which would have been payable from the fund maintained by the first fund authority, but for the operation of either regulation E16 in relation to the person who elected to receive combined benefits in terms of that regulation commencing with the date of his election, or regulation E 18(1) in relation to the person or persons entitled to combined benefits in terms of that regulation commencing with the date of the death of the pensionable employee concerned in further pensionable employment, and such payments (which shall comprise all sums due in respect of the period immediately prior to the date of payment) shall be made at quarterly intervals on the last day of March, June, September and December respectively or at such longer intervals as the fund authorities concerned may agree.

(4) Whenever all or part of any payment due under the foregoing provisions of this regulation remains unpaid at the end of the period of one month after the date on which it becomes due, or any subsequent period of one month, the first fund authority shall pay to the second fund authority a further sum equal to one-twelfth of a year’s interest, at one per cent. above what was the base rate at the end of the first day of that period, on the amount remaining unpaid.”.

*War Service*

**16.** In regulation R2(2)(d) of the principal regulations after the words “occupational pension scheme” the full stop shall be deleted and there shall be added the words “; but in the case of a person to whom regulation R3(2)(f) applies “benefit” does not include a benefit under the war service provisions of a public service scheme.”.

*Election as to war service*

**17.—** (1) At the end of regulation R3(2)(e) of the principal regulations the full stop shall be deleted and there shall be added the following paragraph:—

“; or

(f) be a person in respect of whom a transfer value was accepted by an administering authority or a scheduled body before 1st April 1978 and a scheme is designated under regulation R5(2)(aa).”.

(2) In regulation R3(4) of the principal regulations after the words “paragraph 2(e)” there shall be inserted the words “or (f)”.

(3) After regulation R3(5) of the principal regulations there shall be inserted the following paragraph:—

“(5A) Where paragraph (2)(f) is the case, paragraph (4) applies with the substitution for the date specified in paragraph (9) of the date (being a date later than 30th June 1950) on which he last became entitled to participate or a participant as mentioned in paragraph (2)(a) or (b).”.

(4) After regulation R3(8) of the principal regulations there shall be added the following paragraph:—

“(8A) Where paragraph (2)(f) applies and the scheme designated under regulation R5(2)(aa) is not a scheme specified in Schedule 26, war service is for the purposes of paragraph (1) to be assumed.”.

*Modified application of regulation R3 in certain cases*

**18.**— (1) In regulation R4(2) of the principal regulations the definitions of “public health service employment” and “public service scheme” shall be deleted.

(2) In regulation R4(5) of the principal regulations paragraph (a) shall be deleted and paragraphs (b) and (c) shall be renumbered (a) and (b) respectively.

(3) In the renumbered regulation R4 (5)(a) of the principal regulations for the words “public service scheme” there shall be substituted the words “occupational pension scheme”.

*Notice of election*

**19.**— (1) At the end of regulation R5(1)(b) of the principal regulations the full stop shall be deleted and there shall be added the following paragraph:—

“; or,

(c) in the case of a person in respect of whom a transfer value has been paid after 31st March 1978, under Part P, to the administering authority maintaining the superannuation fund out of which it was paid.”.

(2) In regulation R5(2)(a) of the principal regulations after the word “relates” there shall be inserted the words “and his past membership of any scheme designated under sub-paragraph (aa)”.

(3) After the said regulation R5(2)(a) there shall be added the following paragraph:—

“(aa) is to designate in the notice the scheme, if any, which he believes complies with regulation R6(1B), and”.

*Reckonable service and benefits*

**20.**— (1) In regulation R6(1) of the principal regulations for the words “paragraphs (2)” there shall be substituted the words “paragraphs (1A) to (2)”.

(2) After the said regulation R6(1) there shall be inserted the following paragraphs:—

“(1A) Where regulation R3(2)(f) applies and the scheme designated under regulation R5(2)(aa) (“the designated scheme”) is a scheme specified in Schedule 26, paragraph (1) applies only if that scheme complies with paragraph (1B).

(1B) A scheme complies with this paragraph if—

- (a) it is the first public service scheme the war service provisions of which could have become applicable to the person if he had remained a member of it, and
- (b) he is, or in the case of a deceased employee was immediately before he died—
  - (i) entitled to reckon the employment in which he was subject to the scheme as reckonable service, or
  - (ii) entitled to a retirement pension in the calculation of which that employment was taken into account as reckonable service.

(1C) Where the designated scheme is a scheme specified in Part I of Schedule 26 and complies with paragraph (1B), then paragraph (1)(a) and (b), paragraph (6) and paragraph 7(a) apply with the substitution for “47 per cent.” of “ $63\frac{2}{3}$  per cent.”.

(1D) Where the designated scheme is a scheme specified in Part II of Schedule 26 and complies with paragraph (1B), then paragraph (1)(a) and (b), paragraph (6) and paragraph 7(a) apply with the substitution for “47 per cent.” of “ $46\frac{1}{2}$  per cent.”.

(1E) Where the designated scheme is not a scheme specified in Schedule 26, paragraph (1) applies only if a transfer value, calculated in accordance with Part III of Schedule 20, is accepted in respect of the period that could have become reckonable under the war service provisions of that scheme.

(1F) Where paragraph (1) applies by virtue of the acceptance of such a transfer value as is referred to in paragraph (1E), paragraph (1)(a) and (b) and paragraphs (6) and (8) apply with the substitution for a period equal to 47 per cent. of the person’s war service of the period that could have become reckonable under the war service provisions of the designated scheme.”.

*Revision of certain elections*

**21.**— (1) In regulation R7(1) of the principal regulations(a) for the words “R6(1)(a) or (b)” there shall be substituted the words “R6(1)(a) or (b) or R6(1A) to (1F)”.

(2) In regulation R7(2)(a) of the principal regulations after the word “death” there shall be inserted the words “or where entitlement to reckon an additional period of service arose by virtue of regulation R6(1A) to (1F) then within the

(a) S.I. 1974/812; the relevant amending instruments are S.I. 1978/425, 1378, 1926, 1980/198, 1885, 1981/1892, 1982/1303.

period of 6 months after the date of coming into operation of the Local Government Superannuation (Scotland) Amendment (No. 2) Regulations 1984”.

*Modifications to the regulations in their application to employees of the Scottish Special Housing Association*

**22.** In Schedule 15 to the principal regulations for paragraph (8) there shall be substituted the following paragraph:—

“(8) Where the General Manager of the Association elects by notice in writing given to the Association, a percentage, not exceeding 4.4% of his remuneration shall be treated as not being remuneration for the purposes of these regulations.”.

*Calculation of transfer values*

**23.—** (1) In paragraph 1 of Part I of Schedule 20 to the principal regulations for the words “regulation G5, P3 and Q2(2)” there shall be substituted the words “regulation G5, P2A(1), P3 or Q2(2)”.

(2) In paragraph 6 of Part II of the said Schedule 20 after the words “regulation D1(2)” there shall be added the words “or J9(3)”.

(3) After Part II of the said Schedule 20 there shall be added the following Part:—

“PART III*Regulations  
P3(b) and  
P7(4)*

1. The additional transfer value payable under regulation P2A(2) and the transfer value that may be accepted where regulation P7(4) applies is in each case  $(A \times B \times C) + D$ , where—

A is the period—

- (a) which the person would have been entitled to reckon as reckonable service by virtue of regulation R6(1)(a) or (b), or
- (b) which would have been taken into account in calculating additional benefits in accordance with regulation R6(6), or
- (c) which he would have been entitled to reckon under the war service provisions of the public service scheme,

as the case may be,

B is the figure in column 2 or 3 of the Table below appropriate to the person's age on 1st April 1978 and sex,

C is either—

- (a) the annual rate of the person's pensionable remuneration at 1st April 1978, or
- (b) if on that date he was entitled to a pension, the amount of remuneration taken into account in calculating the pension, increased by the annual amount (if any) by which an annual

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pension at a rate equal to that amount of remuneration, and beginning on the same date as the person's pension, would by 1st April 1978 have been increased under the Pensions (Increase) Act 1971(a), and

D is compound interest on  $(A \times B \times C)$ , calculated, in the case of an additional transfer value payable under regulation P2A(2), in accordance with regulation P14, in respect of the period beginning on 1st April 1978 and ending with the date on which the transfer value or additional transfer value is paid.

2. For the purposes of paragraph 1, the annual rate of a person's pensionable remuneration shall be ascertained in accordance with the provisions of paragraphs 4 and 5 of Part II of this Schedule.

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(a) 1971 c. 56.

TABLE

Age last birthday before 1st April 1978	Men	Women
40	0.1009	0.1328
41	0.1018	0.1344
42	0.1024	0.1357
43	0.1031	0.1372
44	0.1038	0.1389
45	0.1045	0.1405
46	0.1058	0.1422
47	0.1073	0.1437
48	0.1085	0.1454
49	0.1099	0.1470
50	0.1111	0.1487
51	0.1125	0.1502
52	0.1150	0.1525
53	0.1176	0.1548
54	0.1203	0.1571
55	0.1229	0.1599
56	0.1267	0.1628
57	0.1306	0.1663
58	0.1345	0.1707
59	0.1397	0.1759
60	0.1463	0.1810
61	0.1465	0.1818
62	0.1469	0.1825
63	0.1473	0.1833
64	0.1478	0.1840
65	0.1480	0.1844
66	0.1436	0.1800
67	0.1392	0.1756
68	0.1355	0.1713
69	0.1311	0.1669
70	0.1267	0.1625
71	0.1230	0.1575
72	0.1190	0.1519
73	0.1144	0.1463
74	0.1106	0.1406
75	0.1063	0.1350
76	0.1019	0.1294
77	0.0981	0.1238
78	0.0938	0.1181
79	0.0900	0.1131
80	0.0854	0.1088
81	0.0815	0.1044
82	0.0775	0.1006
83	0.0735	0.0969
84	0.0698	0.0931
85	0.0661	0.0894
86	0.0623	0.0856
87	0.0585	0.0825
88	0.0554	0.0794
89	0.0525	0.0769
90	0.0496	0.0744
91	0.0467	0.0719
92	0.0440	0.6094
93	0.0419	0.0669
94	0.0398	0.0644
95	0.0377	0.0625
96	0.0356	0.0600
97	0.0342	0.0581
98	0.0321	0.0556
99	0.0306	0.0531

.”

*Public service schemes*

24. After Schedule 25 to the principal regulations there shall be added the following Schedule:—

“

<p>SCHEDULE 26</p> <p>PUBLIC SERVICE SCHEMES</p>	<p><i>Regulations</i> P2A(2), R6(1A), (1C), (1D)</p>
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## PART I

1. Regulations from time to time in force under the Police Pensions Act 1948(a) or the Police Pensions Act 1976(b).

2. Orders and regulations from time to time in force under the Constabulary Acts (Northern Ireland) 1922 to 1949(c) or section 25 of the Police Act (Northern Ireland) 1970(d).

3. The Firemen's Pension Scheme brought into operation under section 26 of the Fire Services Act 1947(e), as in force from time to time.

4. Orders from time to time in force under section 10 of the Fire Services (Amendment) Act (Northern Ireland) 1950(f) (“the Act of 1950”) or section 17 of the Fire Services Act (Northern Ireland) 1969(g) (“the Act of 1969”), and schemes from time to time in force under section 13 of the Act of 1950 or section 26 of the Act of 1969.

## PART II

5. The Teachers' (Superannuation) Act 1925(h) and Rules from time to time in force under that Act, a Teachers' Superannuation Scheme within the meaning of section 145 (47) of the Education (Scotland) Act 1962(i), and regulations from time to time in force under section 102 of that Act or under the Teachers' Superannuation Act 1965(j), the Teachers' Superannuation Act 1967(k), the Teachers' Superannuation (Scotland) Act 1968(l) or section 9 of the Act of 1972(m).

6. A 1923 Act scheme within the meaning of the Teachers' (Superannuation)

- 
- (a) 1948 c. 24.  
 (b) 1976 c. 35.  
 (c) 1922 c. 8 (N.I.), 1924 c. 17 (N.I.), 1928 c. 4 (N.I.), 1930 c. 18 (N.I.), 1933 c. 27 (N.I.), 1934 c. 10 (N.I.), 1944 c. 9 (N.I.), 1949 c. 9 (N.I.).  
 (d) 1970 c. 9 (N.I.); section 25 was amended by the Police (Northern Ireland) Order 1977 (S.I. 1977/53 (N.I.2)), article 13.  
 (e) 1947 c. 41.  
 (f) 1950 c. 4 (N.I.); section 10 was amended by the Superannuation (Miscellaneous Provisions) Act (Northern Ireland) 1958 (c. 21 (N.I.)), section 5.  
 (g) 1969 c. 13 (N.I.); section 17 was amended by the Fire Services (Northern Ireland) Order 1973 (S.I. 1973/601 (N.I. 10)), articles 7 and 12.  
 (h) 1925 c. 59.  
 (i) 1962 c. 47.  
 (j) 1965 c. 83.  
 (k) 1967 c. 12.  
 (l) 1968 c. 12.  
 (m) 1972 c. 11.

Act (Northern Ireland) 1950(a), and regulations from time to time in force under the Teachers' Superannuation Acts (Northern Ireland) 1950 to 1967(b) or article 11 of the Superannuation (Northern Ireland) Order 1972(c).

### PART III

7. Provisions of or under the Local Government Superannuation Act 1937(d), the Act of 1953, section 7 of the Act of 1972, or a local Act scheme, as in force from time to time, being provisions relating to the payment of pensions, allowances or gratuities by local authorities or other bodies in England.

8. Regulations from time to time in force under section 67 of the National Health Service Act 1946(e), section 66 of the National Health Service (Scotland) Act 1947(f) or section 10 of the Act of 1972.

9. Regulations from time to time in force under section 61 of the Health Services (Northern Ireland) Act 1948(g) or article 12 of the Superannuation (Northern Ireland) Order 1972.

10. Regulations from time to time in force under section 2 of the Local Government (Superannuation) Act (Northern Ireland) 1950(h), or article 9 of the Superannuation (Northern Ireland) Order 1972(i)."

#### *Revocations*

25. The provisions of the enactments set out in columns (1) and (2) of the Schedule to these regulations are revoked to the extent indicated in column (2).

#### *Right to opt out*

26.— (1) No provision of these regulations shall apply to any person to whom at any time before the date of coming into operation of these regulations any benefit (including a return of contributions and any pension payable to a widow or any dependant by virtue of a surrender) was being paid or became payable or to any person to whom any such benefit is being paid or may become payable if—

(a) 1950 c. 33 (N.I.).

(b) 1950 c. 33 (N.I.), 1951 c. 28 (N.I.), Part I, 1956 c. 22 (N.I.), 1963 c. 7 (N.I.), 1967 c. 3 (N.I.).

(c) S.I. 1972/1073 (N.I.10).

(d) 1937 c. 68.

(e) 1946 c. 81; section 67 was amended by the National Health Service (Amendment) Act 1949 (c. 93), section 29(1) and Schedule, Part I; by the Local Government Superannuation Act 1953 (c. 25), section 4(1)(c); and by the Secretary of State for Social Services Order 1968 (S.I. 1968/1699), article 5(3) and Schedule.

(f) 1947 c. 27; section 66 was amended by the National Health Service (Amendment) Act 1949, section 29(1) and Schedule, Part II; by the Local Government Superannuation Act 1953, section 4(2)(c); and by the Secretary of State for Social Services Order 1968, article 5(3) and Schedule.

(g) 1948 c. 3 (N.I.); section 61 was amended by the Health Service Act (Northern Ireland) 1953 (c.6 (N.I.)), section 11; by the Health Services Act (Northern Ireland) 1958 (c.29 (N.I.)), section 8; by the Health Services (Amendment) Act (Northern Ireland) 1963 (c.20 (N.I.)), section 2; by the Administration of Estates (Small Payments) Act (Northern Ireland) 1967 (c.5 (N.I.)), section 1; and by the Health Services (Amendment) Act (Northern Ireland) 1969 (c. 36 (N.I.)), sections 21 to 24.

(h) 1950 c. 10 (N.I.).

(i) S.I. 1972/1073 (N.I.10).



- 
- (a) he is placed by that provision in a worse position than he would have been if it had not applied in relation to that benefit; and
- (b) that provision relates to a benefit paid or payable in respect of a person who—
- (i) ceased before the said date of coming into operation to hold an employment in respect of which he was a pensionable employee; or
  - (ii) died before that date while still in such an employment; and
- (c) the first mentioned person, by notice in writing given to the appropriate administering authority either within 3 months after the said date of coming into operation or, where entitlement to benefit arises under regulation J9, within 3 months of notification by the appropriate administering authority of the provisions of the said regulation J9, elects that that provision shall not apply to him.
- (2) The provisions of Part H of the principal regulations (determination of questions and appeals) shall apply in relation to any question arising under this regulation as they apply in relation to rights and liabilities under the principal regulations.

*George Younger,*  
One of Her Majesty's Principal  
Secretaries of State.

New St. Andrew's House,  
Edinburgh.  
31st July 1984.

## Regulation 25

## SCHEDULE

## REVOCATIONS

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(1) References	(2) Enactments ceasing to have effect
1939 c. 18	The Local Government Superannuation Act 1939 so far as unrepealed.
S.I. 1949/581	The Superannuation (Local Government Staffs) (National Service) (Scotland) Rules 1949, the whole enactment.
S.I. 1952/75	The Superannuation (Local Government Staffs) (National Service) (Amendment) (Scotland) Rules 1952, the whole enactment.
S.I. 1954/1258	The Superannuation (Local Government Staffs) (National Service) (Scotland) Amendment Rules 1954, the whole enactment.
S.I. 1969/1642	The Superannuation (Local Government and Overseas Employment) Interchange (Scotland) Rules 1969, the whole enactment.

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## EXPLANATORY NOTE

*(This Note is not part of the Regulations.)*

These regulations amend the Local Government Superannuation (Scotland) Regulations 1974 to 1984—

(1) to allow the reckoning of war service for members of the local government scheme whose first service after war service was in another public service scheme and who thereafter transferred to the local government scheme. The regulations conversely provide for additional transfer values to be paid to other public service schemes in respect of former members of the local government scheme who, had they remained in that scheme, would have been eligible for the war service concession (regulations 3(1) and (3), 6, 9–14 inclusive, 16–21 inclusive, 23(1) and (3) and 24);

(2) to cover the position of those persons who were formerly in local government employment but who subsequently took up approved overseas employment and became subject to the provisions of the Superannuation (Local Government and Overseas Employment) Interchange (Scotland) Rules 1969. The amendment enables those who were subject to the “Overseas Rules” and who returned to local government employment to reckon this previous local government service under the current local government superannuation regulations. The regulations also relax the conditions for qualifying for benefits for those who do not return to local government employment. The regulations further provide for the revocation of the overseas rules (regulations 4, 5, 7, 8, 23(2) and 25);

(3) to provide for inter fund payments when a pensionable employee after a period of re-employment has earned a further pension and has opted for combined benefits. Where the pensions are charges on different funds the original fund authority will become liable to reimburse the second fund authority for its share of the benefits. Provision is also made for inter fund payments when a combined benefit becomes payable in respect of an employee dying in re-employment (regulation 15);

(4) to clarify that the definition of “scheduled body” in regulation A3 of the principal regulations extends to former local government bodies (regulation 3(2));

(5) to permit the General Manager of the Scottish Special Housing Association to exercise an option as to the proportion of his remuneration disregarded for superannuation purposes (regulation 22);

(6) to revoke certain spent provisions (regulation 25).

Provision is made for opting out if a person is placed in a worse position as a result of the retrospective effect of any of the regulations (regulation 26).

Certain regulations in these regulations have retrospective effect as authorised by section 12 of the Superannuation Act 1972.

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