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STATUTORY INSTRUMENTS

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**1986 No. 24**

**The Local Government Superannuation Regulations 1986**

**PART D**  
**SERVICE**

**Exclusion from reckonable service and qualifying service**

- D3.**—(1) Subject to regulation E16 (combined benefits), a pensionable employee who—
- (a) has entered the employment of a scheduled body or former local authority after becoming entitled to receive payment in respect of any superannuation benefit other than a superannuation benefit under the Insurance Act, or
  - (b) has entered such employment after becoming entitled to a benefit under regulation E2(1)(c) and has given notice under regulation E2(9)(c) (retention of entitlement to preserved benefits), or
  - (c) by virtue of regulation K1 of the 1974 regulations—
    - (i) became entitled to receive payment in respect of any benefit under those regulations, or
    - (ii) became entitled to a benefit under paragraph (1)(c) of, and gave notice under paragraph (4)(e) of, regulation E2 of those regulations,

is not entitled to reckon as reckonable service any period of which account has been taken for the purpose of determining whether he was entitled to that benefit or of which account has been or is to be taken for the purpose of calculating its amount.

- (2) Subject to regulation E16, a pensionable employee who—
- (a) ceased after 5th April 1975 and before 30th March 1978 to hold a local government employment (“the first employment”), and
  - (b) within one month and one day after ceasing to hold the first employment—
    - (i) entered the employment in which he is a pensionable employee, and
    - (ii) became in that employment a pensionable employee, and
  - (c) in respect of his ceasing to hold the first employment received a return of contributions under the 1974 regulations,

is not entitled to reckon as reckonable service any period in respect of which the return of contributions was made.

- (3) Subject to regulation E16, a pensionable employee who—
- (a) on ceasing to hold a local government employment became entitled to a benefit under regulation E2(1)(c), and
  - (b) in respect of his ceasing to hold that employment received a return of the whole of the aggregate amount of his contributions to the appropriate superannuation fund within the meaning of regulation C12,

is not entitled to reckon as reckonable service any period in respect of which the return of contributions was made.

- (4) Subject to regulation E16, a pensionable employee who—
- (a) on ceasing to hold a local government employment became entitled to a benefit under regulation E2(1)(c), and
  - (b) in respect of his ceasing to hold that employment received a return of part of the aggregate amount mentioned in paragraph (3)(b), and
  - (c) did not enter the employment in which he is a pensionable employee after becoming entitled to receive payment in respect of any superannuation benefit other than a superannuation benefit under the Insurance Act, and
  - (d) has not given notice under regulation E2(9)(c),

is not entitled to reckon as reckonable service any period in respect of which the return of contributions was made.

- (5) Subject to paragraph (6), a pensionable employee who—
- (a) before entering the employment in which he is a pensionable employee was in another local government employment (“the first employment”), and
  - (b) in respect of his ceasing to hold the first employment received a return of contributions under the 1974 regulations or under these regulations,

is not entitled to reckon either as reckonable service or as qualifying service any period in respect of which the return of contributions was made.

- (6) Paragraph (5) does not apply where paragraph (2), (3)(a) or (4)(a), (c) and (d) applies.

- (7) Where—
- (a) before entering the employment in which he is a pensionable employee he was in another local government employment (“the first employment”), and
  - (b) on his ceasing to hold the first employment a transfer value was paid to a body other than an administering authority, a body maintaining a superannuation fund under Part I of the Act of 1937 or a local Act authority,

a pensionable employee is not entitled to reckon either as reckonable service or as qualifying service any period in respect of which the transfer value was paid.