## **EXPLANATORY NOTE**

## (This note is not part of the Regulations)

These Regulations amend the Local Government (Compensation for Premature Retirement) Regulations 1982 ("the 1982 Regulations"), which allow employers to compensate in certain cases persons who are pensionable under the Local Government Superannuation Regulations 1986 ("the 1986 Regulations") and who have ceased their employment through redundancy or in the interests of the efficiency of their employing authorities, by the award of additional years of service.

Regulations 3 and 4 provide widowers with similar benefits to those available to widows under the 1982 Regulations. Regulations 5 and 6 provide that children of female beneficiaries have the same entitlement to children's compensation under those Regulations as the children of male beneficiaries. Regulation 7 makes an amendment which is consequential on the changes made by regulations 3 and 4.

Regulations 2(a) and (b) and 8 clarify the definition of certain terms used in the 1982 Regulations by virtue of an earlier amendment, and regulation 2(e) amends the definition of "relevant disqualification" so as to reflect an earlier change to the 1986 Regulations.

Regulations 2 to 6 are made retrospective in effect by virtue of section 24(3) of the Superannuation Act 1972. Regulations 2(c) and (d) and 3 to 6 have effect from 6th April 1988 and paragraphs (a) and (b) of regulation 2 have effect from 19th December 1989 and paragraph (e) of regulation 2 from 1st April 1990. Regulation 9 provides that no individual who is qualified to receive benefits under the 1982 Regulations will be placed in a worse position than he would have been if these Regulations had had effect only from the date of their making.