CHAPTER 54.

An Act to remove the disqualification of ministers of religion for being borough councillors.

[31st July 1925.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Removal of disqualifications.

1. From the passing of this Act no person shall be disqualified for being elected or being a councillor of a borough by reason only that he is in holy orders or the regular minister of a dissenting congregation.

Short title.

2.—(1) This Act may be cited as the Ministers of Religion (Removal of Disqualifications) Act, 1925.

Repeal of 45 & 46 Vict. c. 50. s. 12, subs. (1), para. (*b*)

(2) Paragraph (*b*) of subsection (1) of section twelve of the Municipal Corporations Act, 1882, is hereby repealed.

(3) This Act shall not apply to Northern Ireland.

CHAPTER 55.

An Act to make further provision with regard to the grant of superannuation and other allowances to teachers in Scotland and to their legal personal representatives, and to the payment of contributions towards the cost of such allowances.

[31st July 1925.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Extension of period during which contributions

1. The period during which contributions shall be payable under section one of the Act of 1922 as amended by the Act of 1924, towards the cost of providing benefits under the Superannuation Scheme shall be

by or in respect of teachers are to be payable.

extended until the thirty-first day of March, nineteen hundred and twenty-six, and in the said Acts, or in any amending Scheme framed and approved in pursuance of the first mentioned Act, any reference to section one of the said Act shall be construed as a reference to the said section as amended by the Act of 1924 and by this Act.

Contributions towards benefits under Superannuation Scheme.

2.—(1) As from the first day of April, nineteen hundred and twenty-six, there shall be paid in each year to the Department towards the cost of providing benefits under the Superannuation Scheme, in respect of every teacher employed in service within the meaning of such scheme the following contributions :—

(*a*) an amount to be paid by the teacher equal to five per centum of his salary for the time being;

(*b*) an amount to be paid by the education authority, governing body or other body of managers by whom the teacher is employed, equal to five per centum of the salary for the time being of the teacher.

(2) The payments due in terms of the foregoing subsection shall be collected by the Department from each education authority, governing body or other body of managers either directly or by deduction from any grants that may accrue under any regulations, code or minute of the Department, and it shall be lawful for each education authority, governing body or other body of managers to deduct five per centum from the salary of every teacher in their employment in respect of whom payments are due under the foregoing subsection:

Provided that, where any payment due by a teacher has not been so deducted and collected, the same (together with compound interest thereon from the date when the payment became due, calculated at four per centum per annum with yearly rests) shall be recoverable by the Department either directly from the teacher or by deduction from any sum payable to him or to his legal personal representatives under the Superannuation Scheme.

(3) For the purposes of this section the salary of a teacher shall be calculated in accordance with rules under the Superannuation Scheme.

(4) All sums paid to or collected or recovered by the Department in pursuance of this section shall be paid into the Education (Scotland) Fund.

Amending Scheme to be framed.

3.—(1) The Department shall as soon as may be after the passing of this Act frame an amending Scheme which shall be laid before each House of Parliament with a view to approval by Order in Council.

(2) Section eight of the Act of 1919 shall apply to any amending Scheme framed in pursuance of the foregoing subsection, in like manner as it applies to the Scheme framed in pursuance of that Act, provided that such amending Scheme shall not come into operation until the first day of April, nineteen hundred and twenty-six.

Provisions of amending Scheme.

4.—(1) The amending Scheme to be framed in pursuance of the immediately preceding section of this Act shall include provision—

(*a*) for the repayment to a teacher or to his legal personal representatives, in circumstances and on conditions to be prescribed, of contributions made by him in terms of the Acts of 1922 and 1924 or of this Act, together with compound interest on each contribution as from the prescribed date calculated at the rate of three per centum per annum with yearly rests and for the cancellation on such repayment of the service in respect of which the said contributions were paid;

(*b*) for permitting a teacher in circumstances and on conditions to be prescribed to repay the sums repaid to him under the foregoing provisions of this section or under section two of the Act of 1922, together with compound interest thereon calculated from the date of repayment to him at the rate of three and a half per centum per annum with yearly rests, and for the restoration to such teacher on such repayment by him of such claims under the Superannuation Scheme as he would have had if no repayment had been made to him;

(*c*) for securing that the total amount of benefit payable under the Superannuation Scheme to

any teacher or to his legal personal representatives together with compound interest on any benefit calculated from the date of payment at three per centum per annum with yearly rests, shall not (save as may be otherwise provided in cases where benefit is payable also under the Teachers (Superannuation) Acts, 1918 to 1925), be less than the total amount of the contributions paid by him under the Acts of 1922 and 1924 and this Act together with compound interest on such contributions from the prescribed date calculated at three per centum per annum with yearly rests;

(*d*) for enabling a teacher whose service is discontinued for a period not exceeding four years in the case of a teacher who during the period is in full-time employment as a teacher in any part of His Majesty's dominions outside the United Kingdom, and not exceeding one year in any other case to pay into the Education (Scotland) Fund with the consent of the Department in respect of such period sums equal to ten per centum of his salary calculated in accordance with rules under the Superannuation Scheme, so that the said period may be reckoned as a period of service within the meaning of the Superannuation Scheme, and for determining the amount of such payments which shall be reckoned as contributions by the teacher.

(2) The amending Scheme shall make such other provision as appears necessary to carry out the purposes of the Act of 1919, and of this Act and, without prejudice to the generality of this enactment, may further provide—

(*a*) for giving effect to any arrangements made with any authority administering any statutory Scheme of Superannuation for school teachers in any part of His Majesty's dominions, providing for the extension (whether with or without modification) of the Superannuation Scheme to service in the capacity of a teacher in that part of His Majesty's dominions and for the extension

of such statutory Scheme to service within the meaning of the Superannuation Scheme.

For the purposes of the foregoing provision the expression "His Majesty's dominions" includes any territory which is under His Majesty's protection or in respect of which a mandate is being exercised by the Government of any part of His Majesty's dominions;

(*b*) for applying on such conditions and with such modifications in regard to contributions and otherwise as may be prescribed the provisions of the Superannuation Scheme to teachers in schools which are not otherwise within the scope of the said Scheme:

Provided that the contributions payable by and in respect of such teachers shall be at rates prescribed from time to time after consultation with the Government Actuary with a view to securing that the contributions paid shall be equal in value to the benefits to be accorded in respect of such contributions;

(*c*) for the calculation of benefit in such special circumstances and in such manner as may be prescribed by reference to the actual period of service in lieu of the completed years of service;

(*d*) for the making by the Department of rules for the purpose of giving effect to the provisions of this Act and of the Superannuation Scheme as modified by the amending Scheme.

Application of Scheme as modified by amending Scheme.

5. The Superannuation Scheme as modified by the amending Scheme to be framed in pursuance of section three of this Act shall apply, in lieu of the scheme in operation prior to the first day of April, nineteen hundred and twenty-six, to—

(i) all teachers who are or shall be in service within the meaning of the Superannuation Scheme as so modified, on or after the first day of April, nineteen hundred and twenty-six, provided always that, if any teacher who is in such service on the said date, or any teacher who having discontinued such service prior to the said date returns to such service thereafter, gives notice to the Department within three months of the said date or of

the date of such return as the case may be or, in any case where the special circumstances seem to the Department to justify an extension of the said period, within such extended period as the Department may fix, that he does not accept the amending Scheme the provisions of the Superannuation Scheme shall continue to apply to such teacher to the same effect as if the amending Scheme had not been made, and provided also that in the Superannuation Scheme as it applies to him, any reference to contributions payable under section one of the Education (Scotland) (Superannuation) Act, 1922, shall be deemed to include a reference to contributions payable under section two (1) (*a*) of this Act, and

12 & 13 Geo. 5. c. 48.

(ii) to all teachers who, having been in service before the said date, are employed on or after that date in such employment as may be prescribed.

Payments from Education (Scotland) Fund into Exchequer, and from Exchequer into Education (Scotland) Fund.

6.—(1) In respect of the year commencing the first day of April, nineteen hundred and twenty-six, and every subsequent year there shall be paid out of the Education (Scotland) Fund into the Exchequer eleven-eightieths of the amount received by the Exchequer in respect of contributions paid by teachers and employers in England and Wales under the Teachers (Superannuation) Act, 1925, towards the cost of the benefits thereunder.

15 & 16 Geo. 5. c. 59.

(2) For the purpose of the payment into the Education (Scotland) Fund in terms of section six of the Act of 1919, in respect of the year commencing the first day of April, one thousand nine hundred and twenty-six, and every subsequent year, any contributions or balance of contributions returned in terms of section two of the School Teachers (Superannuation) Act, 1922, or in terms of any Act amending the same, as well as any sums paid as compensation in terms of section three thereof, shall be included in the sums estimated to be expended and the sums actually expended from the Vote for Education in England and Wales on the superannuation of teachers.

12 & 13 Geo. 5. c. 42.

Account and actuarial inquiries.

7.—(1) There shall be kept in accordance with the directions contained in the Schedule to this Act an account in such form and prepared in such manner as may be determined by the Department, after consultation with the Treasury, of all revenue and expenditure

(including any sums which are under the said Schedule to be deemed to be revenue or expenditure) under the Education (Scotland) (Superannuation) Acts, 1919, 1922, and 1924 and under this Act, as from the first day of June, nineteen hundred and twenty-two; and, at the expiration of the period of seven years from the first day of April, nineteen hundred and twenty-six, and at the expiration of every subsequent period of seven years, the Department shall cause an actuarial inquiry to be made for the purpose of determining whether on the basis of the said account the contributions payable under this Act are sufficient, or more than sufficient or less than sufficient, to support the benefits payable in respect of service subsequent to the thirty-first day of May, nineteen hundred and twenty-two.

(2) The Department shall cause a report of every inquiry made under this section to be laid before both Houses of Parliament.

Application of section 7 of 9 & 10 Geo. 5. c. 17.

8. Section seven of the Act of 1919 (which makes provision for expenses) shall apply to this Act and to the amending Scheme in like manner as it applies to that Act and the Scheme made in pursuance thereof.

Interpretation.

9. In this Act unless the context otherwise requires—

"The Act of 1919" means the Education (Scotland) (Superannuation) Act, 1919;

"The Act of 1922" means the Education (Scotland) (Superannuation) Act, 1922;

"The Act of 1924" means the Education (Scotland) (Superannuation) Act, 1924; 14 Geo. 5. c. 13.

"The Superannuation Scheme" means the Teachers Superannuation Scheme framed and approved under the Act of 1919 and any amendment thereof;

"The Department" means the Scottish Education Department;

"Prescribed" means prescribed by the amending Scheme to be made under this Act or by rules under the said Scheme.

Short title, extent and construction.

10.—(1) This Act shall apply to Scotland only.

(2) This Act may be cited as the Education (Scotland) (Superannuation) Act, 1925, and the Acts of 1919, 1922, and 1924, and this Act may be cited together as the Education (Scotland) (Superannuation) Acts, 1919

to 1925, and the Education (Scotland) Acts, 1872 to 1924, and this Act may be cited together as the Education (Scotland) Acts, 1872 to 1925, and shall so far as is consistent with the tenor thereof be construed as one Act.

Section 7.

SCHEDULE.

DIRECTIONS AS TO ACCOUNT.

1. The accounting periods for which the account shall be made up shall be from the first day of June, nineteen hundred and twenty-two, to the thirty-first day of March, nineteen hundred and twenty-three, and thereafter from the first day of April in each year to the thirty-first day of March in the next year.

2. There shall be treated as having been paid into the revenue for each accounting period—

(*a*) by teachers the amount of teachers contributions attributable to the period, and by the education authorities, governing bodies or other bodies of managers by whom such teachers are employed a sum equal to that amount; and

(*b*) out of the Education (Scotland) Fund a sum equal to the expenditure during the period upon Superannuation and other allowances attributable to service before the first day of June, nineteen hundred and twenty-two; and

(*c*) a sum representing interest at the rate of three and a half per cent. per annum on the mean balance, if any, of revenue over expenditure during the period; such mean balance being calculated by adding together one half of the balance (exclusive of any interest under this paragraph) remaining at the end of the period and one half of the balance, if any, carried forward from the last preceding accounting period; and

(*d*) the amount of any balance of revenue over expenditure remaining at the end of the last preceding accounting period; and

(*e*) any other revenue attributable to the period.

3. There shall be shown the expenditure upon allowances and gratuities attributable to service before the first day of June, nineteen hundred and twenty-two, separately from expenditure upon allowances, gratuities, and the return of contributions attributable to service since that date.