" or to twenty-six pounds per annum, whichever is the higher." shall not apply.

PART III

*Adaptations and modifications of the Act as respects transferred Irish Officers to whom the United Kingdom Act does not apply.*

**5.** Nothing in Part II of these Rules shall affect the application of the Act in relation to transferred Irish Officers who, by virtue of sub-section (1) of section two of the Act of 1925, are included in the expression " civil servant " for the purposes of the Superannuation Acts (Northern Ireland), 1921 to 1925, and in the application of the Act in relation to such transferred Irish Officers —

(*a*) in sub-section (2) of section forty-nine thereof, after the words " abolition of office)," there shall be inserted the words " or an annual compensation allowance under the Eighth Schedule to the Government of Ireland Act, 1920," ; and

(*b*) notwithstanding anything to the contrary contained in an election or a nomination made before the commencement of these Rules, such election or nomination shall be deemed to have been made under the appropriate provision of the Act.

Sealed with the Official Seal of the Ministry of Finance for Northern Ireland, this 11th day of October, 1950, in the presence of

(L.S.) *Thos. Elwood,*
Assistant Secretary.

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## The Federated Superannuation System for Universities (Temporary Service and War Service) Regulations, 1950

REGULATIONS DATED 11TH OCTOBER, 1950, MADE BY THE MINISTRY OF FINANCE UNDER SUB-SECTION (3) OF SECTION 5 OF THE SUPERANNUATION ACT (NORTHERN IRELAND), 1947.

1950. No. 175

The Ministry of Finance (hereinafter referred to as " the Ministry "), in exercise of the powers conferred by sub-section (3) of Section 5 of the Superannuation Act (Northern Ireland), 1947 (a), (hereinafter called " the Act ") and of all other powers enabling it in that behalf hereby makes the following Regulations :—

PART I

*Introductory*

**1.**—(1) These Regulations may be cited as the Federated Superannuation System for Universities (Temporary Service and War

(a) 1947 c.18

Service) Regulations (Northern Ireland), 1950, and shall come into operation on 1st November, 1950.

(2) The Interpretation Act, 1889 (a), as applied to Northern Ireland by the Interpretation Act, 1921 (b) shall apply to the interpretation of these Regulations as it applies to the interpretation of an Act of Parliament.

2. In these Regulations :

" officer " means a person employed in the Civil Service of Northern Ireland on or after 2nd December, 1947, who is subject to a superannuation scheme operated under the Federated Superannuation System for Universities.

" temporary service " means employment in the Civil Service of Northern Ireland in a temporary capacity or for a specified period of time, being employment to which the person serving therein is required to devote his whole time and the remuneration for which is paid out of moneys provided by Parliament, and the expression " temporary servant " shall be construed accordingly.

" recognised employment " means employment or work of such a nature for such periods and in relation to such persons or classes of persons as may be recognised by the Ministry as being employment or work of national importance.

" war period " means the period beginning with the 3rd September, 1939, and ending with the 30th April, 1950.

" war service " means whole time service during the war period in the armed forces of the Crown, in the Merchant Navy or in the Mercantile Marine, or in any of the Women's Services specified in the First Schedule to the Act.

" non-effective pay " includes naval, military or Air Force pensions, retired pay and gratuities (other than war gratuities, to which Section 23 of the Finance (No. 2) Act, 1945 (c), which exempts war gratuities from income tax applies).

" excess remuneration " means in relation to a retired officer of the armed forces of the Crown who is re-employed in those forces, any service pension drawn in respect of such period of re-employment, or in addition to the normal pay attaching to the post in which the officer is re-employed which is granted by reason of the officer's former employment in those forces.

" notional salary " means in the case of any officer to whom these Regulations apply the salary which the Ministry shall determine to be the amount of the salary and emoluments which the officer might have received if during the period of his war service he had been employed in the Civil Service of Northern Ireland in the class in which he was in fact appointed after such war service.

(a) 52 & 53 Vict. c.63 (b) 12 Geo. 5 c.4 (N.I.) (c) 9 & 10 Geo. 6 c.13

PART II

*Temporary Service*

**3.** This Part of these Regulations shall apply to any officer who is employed otherwise than as a temporary servant in the Civil Service of Northern Ireland in employment to which he is required to devote his whole time and the remuneration for which is paid entirely out of moneys provided by Parliament.

**4.**—(1) Subject to the provisions of this Part of these Regulations the Ministry may, in the case of any officer to whom this Part of these Regulations applies and who, at the time he became employed in the Civil Service of Northern Ireland as mentioned in Regulation 3 hereof was serving as a temporary servant, make a payment (hereinafter referred to as " the temporary service contribution ") for the benefit of such officer in manner hereinafter provided.

(2) The temporary service contribution shall, subject to the provisions of the next succeeding paragraph be a sum which shall be calculated in the following manner :—

(*a*) There shall be determined by the Ministry —

(i) as respects each emolument period of the officer's continuous temporary service which expires on or before the 10th August, 1949, the sum which is equivalent to 5 per cent. of the salary and emoluments received by him in that period, and

(ii) as respects each emolument period of the officer's continuous temporary service which commences on the 11th August, 1949, the sum which is equivalent to 10 per cent. of the salary and emoluments received by him in that period.

The sum determined as aforesaid in respect of each emolument period is referred to in this Regulation as " the annual contribution ".

(*b*) There shall be further determined by the Ministry in respect of each annual contribution, the sum (in this Regulation referred to as " the interest addition ") which is equivalent to compound interest at the rate of 3 per cent. per annum with annual stops, on that annual contribution, from the end of the emolument period in respect of which it was determined until the date when the temporary service contribution is applied in manner provided by paragraph (5) of this Regulation.

(*c*) The temporary service contribution shall, subject to the provisions of the next succeeding paragraph, be a sum equivalent to the aggregate of the annual contributions and the interest additions determined in respect of the total period of the officer's continuous temporary service.

(*d*) In this Regulation —

(i) the expression " emolument period of the officer's continuous temporary service which expires on or before the 10th August, 1949 " means the period (if it is, or is shorter than, twelve months) from the date of the commencement of that service until the 10th August, 1949, or, if the said period is longer than twelve months, each succeeding twelve months thereof, and shall include any period which is shorter than twelve months and which elapses between the expiration of the last such period of twelve months and the 10th August, 1949 ;

(ii) the expression " emolument period of the officer's continuous temporary service which commences on the 11th August, 1949 " means the period (if it is, or is shorter than, twelve months) from the 11th August, 1949, until the date when the officer becomes employed as mentioned in Regulation 3 hereof, or, if the said period is longer than twelve months, each succeeding twelve months thereof, and shall include any period which is shorter than twelve months and which elapses between the expiration of the last such period of twelve months and the date when the officer becomes employed as aforesaid.

(3) For the purpose of determining the temporary service contribution, no account shall be taken

(*a*) of any payment made to the officer by way of war bonus during the period beginning on 1st February, 1940, and ending on 30th June, 1944 ;

(*b*) of any salary and emoluments received by him during any period of temporary service during which he was subject to any superannuation scheme, or

(*c*) of any period for which he served before attaining the age of 18 years.

(4) Where the continuous temporary service of the officer has been interrupted or terminated by war circumstances in order that he might be engaged in recognised employment the time during the war period during which he was in recognised employment shall be treated for the purposes of paragraph (2) of this Regulation as if he had remained in temporary service for that time at the remuneration he would have been receiving if he had not left that service.

(5) The temporary service contribution shall (together with any sum not exceeding one half thereof which the officer may elect to pay to the Ministry for that purpose) be applied by the Ministry

in such manner as may be provided in the superannuation scheme operated under the Federated Superannuation System for Universities to which the officer is subject for the application of contributions paid under that scheme PROVIDED that in the case of any officer who has himself made payments in respect of any part of his temporary service being payments falling to be borne by the employer in respect of premiums payable under any policy of insurance issued in pursuance of the Federated Superannuation System for Universities or in respect of sums to be invested in pursuance thereof, the Ministry may, instead of applying the temporary service contribution in manner aforesaid, apply the whole or any part thereof in or towards refunding to the officer the amount of such payments made by him.

## PART III

### *War Service*

**5.** This Part of these Regulations applies to any officer employed in the Civil Service of Northern Ireland otherwise than in a temporary capacity or for a specified period of time who entered the Civil Service of Northern Ireland during the war period after war service.

**6.**—(1) Subject to the provisions of this Part of these Regulations the Ministry may in the case of any officer to whom this Part of these Regulations applies make a payment (hereinafter referred to as " the war service contribution ") for the benefit of such officer in manner hereinafter provided.

(2) The war service contribution shall, subject to the provisions of Regulation 7 hereof, be the aggregate of —

(*a*) a sum (in this Regulation referred to as " the capital sum ") determined by the Ministry to be equivalent to 5 per cent. of the aggregate of the notional salary of the officer for the period of his war service beginning after he had attained the age at which in the opinion of the Ministry he might but for war circumstances have been appointed to the Civil Service of Northern Ireland in the class in which he was in fact appointed, and

(*b*) a sum equivalent to compound interest on the capital sum at the rate of 3 per cent. per annum, with annual stops, from the date which fell half way between the commencement and the termination of the period mentioned in sub-paragraph (*a*) of this paragraph until the date when the special contribution is applied in manner provided by the next succeeding paragraph of this Regulation.

(3) The war service contribution shall (together with any sum not exceeding one half thereof which the officer may elect to pay to the Ministry for that purpose) be applied by the Ministry in such

manner as may be provided in the superannuation scheme operated under the Federated Superannuation System for Universities to which the officer is subject for the application of contributions paid under that scheme, or in such other manner as the Ministry may prescribe.

**7.**—(1) Where the officer has received non-effective pay or excess remuneration in respect of any part of his war service then that part of his war service shall be excluded for the purpose of determining the amount of the war service contribution unless that officer

(*a*) makes an application to the Ministry in the prescribed form within six months of the date when he was first employed in the Civil Service of Northern Ireland as mentioned in Regulation 5 hereof or of the date of the coming into force of these Regulations (whichever is the later) or within such further time as the Ministry, having regard to the circumstances of the case, may allow, and

(*b*) states in his application that he has refunded, or is willing to refund, any non-effective pay or excess remuneration in respect of any part of his war service which he desires to be taken into account for the purpose of Regulation 6 (2) hereof and that he surrenders his right to any further payment of such non-effective pay or excess remuneration, and

(*c*) authorises any consequent adjustment in the payment of non-effective pay or excess remuneration as from the date when it first became due.

(2) Where repayment of any sum falls to be made by instalments, the application shall not be effective until the Ministry is satisfied that repayment is completed. If repayment is not completed within two years of the date of the application, then the Ministry may declare the application to be void.

## PART IV

### *General*

**8.** The decision of the Ministry on any question which arises as to the application of these Regulations to any person, or as to the amount of any payment authorised by these Regulations, or as to the reckoning of service for the purpose of such payment, shall be final.

Sealed with the Official Seal of the Ministry of Finance for Northern Ireland this 11th day of October, 1950, in the presence of

(L.S.) *Thos. Elwood,*
Assistant Secretary.