The Fire Services (Transfer of Pension Assets) Regulations, 1950

1950 No. 468

Made - - - -	24*th March*, 1950
Laid before Parliament	28*th March*, 1950
Coming into Operation	31*st March*, 1950

In pursuance of the powers conferred upon me by paragraphs 3 and 11 of the Fifth Schedule to the Fire Services Act, 1947(**a**), I hereby make the following Regulations:—

1.—(1) Where—

(*a*) a former pension authority maintained a pension fund solely to meet liabilities for pensions, allowances and gratuities in respect of members of a fire brigade, and

(*b*) such liabilities in respect of members of a fire brigade retiring or dying before the appointed day were transferred to a fire authority under paragraph 10 of the Fifth Schedule to the Fire Services Act, 1947, or would have been so transferred had they existed,

then the former pension authority shall make a payment out of the said fund to that fire authority in respect of the pension liabilities of the fire authority accrued at the appointed day in relation to which the first-mentioned authority is the former pension authority.

(2) The said payment shall be equal to the whole amount of the said fund, unless the former pension authority contends that the said amount exceeds the actuarial value of the liabilities in respect of which the payment is made, in which case the payment shall be of an amount to be determined by the Secretary of State after consultation with the Government Actuary.

(3) Where the whole or part of the said fund is invested in transferable securities, then the said payment shall be made, in whole or in part, as the case may be, by way of transfer of those securities and any expenses in connection therewith shall be borne by the fire authority.

2.—(1) Where a former pension authority maintained a pension fund under the Local Government Superannuation Act, 1937(**b**), or any local Act scheme the provisions of which are substantially analogous thereto, to meet liabilities for pensions, allowances and gratuities both in respect of members of a fire brigade and of persons who were not members of a fire brigade, then—

(*a*) in respect of the liabilities of that authority for pensions, allowances and gratuities which were transferred to a fire authority under paragraph 10 of the Fifth Schedule to the Fire Services Act, 1947, the former pension authority shall pay out of the said fund to that fire authority the capital value of those pensions, allowances and gratuities, to be calculated by such method as may be approved by the Secretary of State after consultation with the Government Actuary, and

(*b*) in respect of a person—

(i) who on the appointed day became a member of a fire brigade by appointment or by transfer under the Fire Services (Transfer of Persons) Regulations, 1948(**c**), or the Fire Services (Transfer of Persons) (Scotland) Regulations, 1948(**d**), and

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(**a**) 10 & 11 Geo. 6. c. 41.
(**b**) 1 Edw. 8. & 1 Geo. 6. c. 68.
(**c**) S.I. 1948 (No. 332) I, p. 1185.
(**d**) S.I. 1948 (No. 875) I, p. 1188.

(ii) to whom the National Fire Service (Preservation of Pensions) (General Pension Funds) Regulations, 1941(a), applied immediately before that date,

the former pension authority shall pay out of that fund to the fire authority maintaining the brigade of which he so became a member a sum equal to the transfer value which would have been payable under the Local Government Superannuation Act, 1937, had he on that day become a contributory employee under another local authority:

Provided that where a direction is issued under paragraph (7) of Article 15 of the Firemen's Pension Scheme, 1948, set out in the Appendix to the Firemen's Pension Scheme Order, 1948(b), the said sum may, in the discretion of the former pension authority, be increased by a fraction of not more than one-third.

(2) For the purpose of the calculation of the said transfer value, a person's remuneration at the material date shall be deemed to have been his civil remuneration as defined in Regulation 11 of the National Fire Service (Preservation of Pensions) Regulations, 1943(c).

3. Where in Scotland—

(*a*) a former pension authority maintained a pension fund to meet liabilities for pensions, allowances and gratuities both in respect of members of a fire brigade and of persons who were not members of a fire brigade,

(*b*) the superannuation scheme under which the fund was maintained, in its application to members of a fire brigade, contained provisions not substantially analogous to those contained in the Local Government Superannuation (Scotland) Act, 1937(d), and

(*c*) such liabilities in respect of members of a fire brigade retiring or dying before the appointed day were transferred to a fire authority under paragraph 10 of the Fifth Schedule to the Fire Services Act, 1947, or would have been so transferred had they existed,

then the former pension authority shall make such payments out of the said fund to that fire authority as the Secretary of State may direct in respect of the pension liabilities of the fire authority accrued at the appointed day in relation to which the first-mentioned authority is the former pension authority.

4. Where a former pension authority becomes liable under the Regulations(e) dated November 10th, 1921, made by the Commissioners of Inland Revenue under section thirty-two of the Finance Act, 1921(f), as amended by the Regulations(g) so made and dated July 29th, 1931, to account for income tax on a sum paid to a fire authority in accordance with these Regulations, that liability shall be met by the fire authority.

5. Any question arising out of these Regulations on which the authorities concerned cannot agree may be determined by the Secretary of State.

(a) S.R. & O. 1941 (No. 1270) I, p. 325.
(b) S.I. 1948 (No. 604) I, p. 1091, and *see* S.I. 1949 (No. 1469) I, p. 1666.
(c) S.R. & O. 1943 (No. 1221) I, p. 274.
(d) 1 Edw. 8. & 1 Geo. 6. c. 69.
(e) S.R. & O. 1921 (No. 1699) p. 327.
(f) 11 & 12 Geo. 5. c. 32.
(g) S.R. & O. 1931 (No. 638) p. 483.

6.—(1) In these Regulations, unless the context otherwise requires, the following expressions have the meanings hereby respectively assigned to them, that is to say:—

"appointed day" means, in relation to England, the first day of April, nineteen hundred and forty-eight and, in relation to Scotland, the sixteenth day of May, nineteen hundred and forty-eight;

"contributory employee" has the meaning assigned to it in the Local Government Superannuation Act, 1937;

"fire authority" has the meaning assigned to it in the Fire Services Act, 1947;

"former pension authority" has the meaning assigned to it in paragraph 11 of the Fifth Schedule to the Fire Services Act, 1947;

"local Act scheme" has the meaning assigned to it in the Local Government Superannuation Act, 1937; and

"pension liabilities of the fire authority accrued at the appointed day" has the meaning assigned to it in paragraph 11 of the Fifth Schedule to the Fire Services Act, 1947.

(2) In the application of these Regulations to Scotland, for any reference to the Local Government Superannuation Act, 1937, there shall be substituted a reference to the Local Government Superannuation (Scotland) Act, 1937.

7. These Regulations may be cited as the Fire Services (Transfer of Pension Assets) Regulations, 1950, and shall come into operation on the thirty-first day of March, 1950.

J. Chuter Ede,
One of His Majesty's Principal Secretaries of State.

Home Office,
Whitehall.
24th March, 1950.

EXPLANATORY NOTE

(This Note is not part of the Regulations, but is intended to indicate their general purport.)

These Regulations provide that certain authorities shall make payments to other authorities which became fire authorities under the Fire Services Act, 1947, on April 1st, 1948, in respect of liabilities for pensions, allowances and gratuities in respect of members of a fire brigade retiring or dying before that day and of liabilities under the Firemen's Pension Scheme, 1948, relating to employment or service before that day, which is reckonable under that Scheme.