STATUTORY INSTRUMENTS

1983 No. 1269

PENSIONS

The Local Government Superannuation (Amendment) Regulations 1983

Made - - - -	17*th August* 1983
Laid before Parliament	30*th August* 1983
Coming into Operation	1*st October* 1983

The Secretary of State for the Environment, in exercise of the powers conferred upon him by sections 7 and 12 of the Superannuation Act 1972(**a**), and of all other powers enabling him in that behalf, after consultation with such associations of local authorities as appeared to him to be concerned, the local authorities with whom consultation appeared to him to be desirable and such representatives of other persons likely to be affected by the regulations as appeared to him to be appropriate, hereby makes the following regulations:—

Citation and commencement

1.—(1) These regulations may be cited as the Local Government Superannuation (Amendment) Regulations 1983.

(2) The Local Government Superannuation Regulations 1974 to 1983(**b**) and these regulations may be cited together as the Local Government Superannuation Regulations 1974 to 1983.

(3) These regulations shall come into operation on 1st October 1983 and, except as provided in paragraph (4), shall have effect from that date.

(4) Regulations 6 and 11 shall have effect as from 1st April 1980 and regulations 3 and 5 shall have effect as from 1st April 1983.

Interpretation

2. In these regulations "the principal regulations" means the Local Government Superannuation Regulations 1974(**c**).

Definition in principal regulations

3. Regulation A3(1) of the principal regulations is amended by inserting after the definition of "service" the following definition:

(**a**) 1972 c. 11.
(**b**) S.I. 1974/520, 1977/1121, 1845, 1978/266, 822, 1738, 1739, 1979/2, 592, 1534, 1980/216, 233, 234, 1981/1250, 1509, 1982/908, 1514, 1983/178, 1268, 1270, 1271.
(**c**) S.I. 1974/520; relevant amending instruments are S.I. 1978/1738, 1739, 1979/2, 1980/234, 1981/1509.

" "standard rate" means 1% above the rate which is for the time being the base rate published by members of the Committee of London Clearing Bankers or, where there is for the time being more than one such base rate, the lowest of them;".

Payments by employees to avoid reduction under regulation E3(5) or (6) of retiring allowance and under regulation E11(2)(aa) or (3) of death gratuity

4. Regulation C2A of the principal regulations is amended—

(*a*) by substituting for paragraph (10)(*aa*) the following:

"(*aa*) he ceases to hold his employment and—

(i) one of the conditions prescribed in regulation E2(3)(*a*) and (*b*) applies in his case,

(ii) the last day of his employment is not less than 12 months later than the date of receipt of the notice given under paragraph (3) or, as the case may be, paragraph (4),

(iii) payment by him in accordance with paragraph (3) or, as the case may be, paragraph (4) has not been discontinued by virtue of paragraph (9), and

(iv) he gives notice in writing for the purpose to the appropriate administering authority within the period of 3 months beginning on the day after the last day of his employment,

he may pay to the appropriate superannuation fund within the period specified in paragraph (11) an amount calculated by the fund's actuary to represent the capital value of the payments remaining to be made, and shall in that event be treated as having completed payment in accordance with paragraph (3) or, as the case may be, paragraph (4); or"; and

(*b*) by inserting after paragraph (10) the following:

"(10A) An administering authority may accept a notice given under paragraph (10)(*aa*)(iv) notwithstanding that paragraph (10)(*aa*)(ii) is not satisfied.".

Employer's contributions

5. The principal regulations are amended by substituting for regulation C5 the following:

"**C5.**—(1) An employing authority shall contribute to the appropriate superannuation fund in each year of any period of 5 years for which a certificate is required to be obtained under regulation B8 a sum of an amount equal to the rate per cent specified in the certificate in relation to that year, increased or, as the case may be, reduced by any such amount as is, in respect of the employing authority, specified under regulation B8(1)(ii) as the amount by which the employer's contribution should in that year be increased or, as the case may be, reduced.

(2) An employing authority shall, during each year of every such period as is mentioned in paragraph (1), pay to the appropriate super-

annuation fund at the end of each of the intervals determined under regulation L5, on account of the sum required by paragraph (1) to be paid in that year, a sum equal to the remuneration on which contributions have during the interval been paid to the fund under regulation C1 or C2 by their employees multiplied by the rate per cent specified under regulation B8(1)(i) for that year, increased or, as the case may be, reduced by—

(*a*) any rate per cent, or

(*b*) a part, proportionate to the length of the interval, of any amount expressed in money terms,

that has been specified for the year in respect of the authority under regulation B8(1)(ii).

(3) If all or part of any sum due under paragraph (2) remains unpaid at the end of the period of one month after the date on which it becomes due, or one month after 1st October 1983 if later, the administering authority may require the employing authority to pay interest, calculated at the standard rate on a day to day basis from the due date of payment to the date of payment, and compounded with 3-monthly rests, on the amount remaining unpaid.

(4) Interest paid under paragraph (3) shall be carried to the appropriate superannuation fund.".

Employer's additional contributions

6. Regulation C6 of the principal regulations is amended—

(*a*) by inserting before the words "Where a consent is given" the figure "(1)", and

(*b*) by adding at the end the following:

"(2) Where on the employee's ceasing to hold his employment the employing authority agree to pay a sum under paragraph 4A(5) of Schedule 5 and the employee pays the required amount for the purposes of that paragraph, the employing authority shall pay the agreed sum to the appropriate superannuation fund before the end of the period of 1 month beginning on the date of the employee's payment.

(3) If all or part of the agreed sum remains unpaid at the end of that period, the administering authority may require the employing authority to pay interest, calculated at the standard rate on a day to day basis from the day after the end of the period to the date of payment, and compounded with 3-monthly rests, on the amount remaining unpaid.

(4) Interest paid under paragraph (3) shall be carried to the appropriate superannuation fund.".

Amount of retirement pension and retiring allowance

7. Regulation E3(6AA) of the principal regulations is amended by substituting for the words "when she gave the notification under regulation E12(*b*) had no husband" the words "has not given any notification under regulation E12(*a*)".

Power to compound certain small pensions

8. Regulation E11A of the principal regulations is amended—

(*a*) by substituting for the figure "£39", in paragraph (1), the figure "£78"; and

(*b*) by substituting for the figure "£52", in paragraphs (4) and (6), the figure "£104".

Pensions of widowers, etc.

9. Regulation E12 of the principal regulations is amended—

(*a*) by substituting for paragraphs (*a*) and (*b*) the following:

"(*a*) has a husband who is permanently incapacitated by reason of ill-health or infirmity of mind or body and who is wholly or mainly dependent on her, and notifies the appropriate administering authority in writing that she wishes to have the provisions of this regulation applied to her, or

(*b*) has no husband but has an eligible child or eligible children,";

(*b*) by substituting for the words "after giving a notification under paragraph (*b*)", in the proviso, the words "after this regulation has become applicable to her"; and

(*c*) by inserting at the end of the proviso the words "and she gives a notification, or as the case may be a further notification, under paragraph (*a*)".

Payments by employing authorities to administering authorities

10. Regulation L5 of the principal regulations is amended—

(*a*) by inserting after paragraph (1)(*a*) the following:

"(*aa*) any amount received by the employing authority under regulation C1A, by deduction from remuneration or otherwise, during the interval; and

(*aaa*) any extra charge or additional benefit repayable under regulation C7 the amount of which has been notified by the administering authority to the employing authority during the interval; and ";

(*b*) by substituting for paragraph (2) the following:

"(2) Payments made in pursuance of, and interest paid under paragraph (5) on sums due under, paragraph (1)(*a*) to (*aaa*) shall be carried to the appropriate superannuation fund."; and

(*c*) by substituting for paragraph (5) the following:

"(5) If all or part of any sum due under the provisions of this regulation remains unpaid at the end of the period of one month after the date on which it becomes due, the administering authority may require the employing authority to pay interest, calculated at the standard rate on a day to day basis from the due date of payment to the date of payment, and compounded with 3-monthly rests, on the amount remaining unpaid.".

Provisions applicable as respects additional contributions while any amount remains outstanding

11. Schedule 5 to the principal regulations is amended—

(*a*) by substituting for the words "paragraph 5", in paragraph 3, the words "paragraphs 4A and 5"; and

(*b*) by inserting after paragraph 4 the following:

"4A.—(1) If—

(*a*) one of the conditions prescribed in regulation E2(3)(*a*) and (*b*) applies in the case of an employee falling within paragraph 3(*a*),

(*b*) the last day of his employment is not less than 12 months later than the date of notification of the consent given under regulation D10(2) or, as the case may be, the date of the notice given under regulation D13(1), and

(*c*) he gives notice in writing for the purpose to the appropriate administering authority within the period of 3 months beginning on 1st October 1983 or the day after the last day of his employment if later,

he shall if he pays the required amount to the appropriate superannuation fund within the period specified in sub-paragraph (3) be treated as having completed payment in accordance with regulation D10(4) or, as the case may be, regulation D13(2).

(2) An administering authority may accept a notice given under sub-paragraph (1)(*c*) notwithstanding that sub-paragraph (1)(*b*) is not satisfied.

(3) The period mentioned in sub-paragraph (1) is the period of 1 month beginning on the date on which the person is notified by the appropriate administering authority of the required amount.

(4) For the purposes of this paragraph the required amount is, subject to sub-paragraph (5), an amount calculated by the fund's actuary to represent—

(*a*) where the employee has commenced payment in accordance with regulation D10(4), the capital value of—

(i) the additional contributions remaining to be paid by him under regulation D10, and

(ii) the additional contributions remaining to be paid by the employing authority under regulation C6, or

(*b*) where the employee has commenced payment in accordance with regulation D13(2), the capital value of the additional contributions remaining to be paid by him under regulation D13.

(5) Where sub-paragraph (4)(*a*) applies, the employing authority may notify the administering authority (if different) and the employee that they agree to pay to the appropriate superannuation fund a sum not exceeding half of the amount calculated in accordance with sub-

paragraph (4), and in that event the required amount is the balance of the amount so calculated.".

Amount to be paid for additional period

12. Schedule 8 to the principal regulations is amended—

(*a*) by substituting for paragraph 2 the following:

"2. The formula mentioned in paragraph 1 is—

$$\frac{T \times R \times F}{100}$$

where—

T is the length (expressed in terms of complete years and a fraction of a year) of the additional period the employee desires to reckon as reckonable service,

R is the remuneration of the employee at the time he made the election under regulation D12, and

F is the figure specified, opposite to the age of the employee on his birthday next following the date on which he made the election under regulation D12, in the relevant column of Table I or II below appropriate to his pensionable age as defined in paragraph 6.

TABLE I

MALES

Age on birthday next following election	Figure to be used by reference to the under-mentioned pensionable age							
	Employee to whom on retirement regulation E3(2) would apply	Others						
	65	60	Over 60 and under 61	61 and under 62	62 and under 63	63 and under 64	64 and under 65	65
26		22·20						
27		21·40						
28		20·80						
29		20·30						
30		19·90						
31		19·60						
32		19·30						
33		19·10						
34		18·90						
35		18·80						
36		18·70	18·50					
37		18·60	18·40	18·00				
38		18·60	18·40	17·90	17·50			
39		18·60	18·40	17·90	17·50	17·10		
40		18·60	18·40	17·90	17·50	17·10	16·70	
41		18·70	18·40	18·00	17·60	17·20	16·70	16·50
42		18·80	18·50	18·00	17·60	17·20	16·80	16·60
43		18·90	18·60	18·10	17·70	17·20	16·80	16·60
44		19·00	18·70	18·20	17·80	17·30	16·90	16·70
45		19·10	18·80	18·30	17·90	17·40	16·90	16·70
46	17·30	19·20	18·90	18·40	18·00	17·50	17·00	16·80
47	17·40	19·30	19·00	18·50	18·10	17·60	17·10	16·90
48	17·50	19·40	19·10	18·60	18·20	17·70	17·20	17·00
49	17·60	19·50	19·20	18·70	18·30	17·80	17·30	17·10
50	17·70	19·70	19·40	18·80	18·40	17·90	17·40	17·20
51	17·80	19·90	19·60	19·00	18·50	18·00	17·50	17·30
52	17·90	20·10	19·80	19·20	18·70	18·10	17·60	17·40
53	18·00	20·30	20·00	19·40	18·90	18·30	17·70	17·50
54	18·10	20·50	20·20	19·60	19·10	18·50	17·80	17·60
55	18·30	20·70	20·40	19·80	19·30	18·70	18·00	17·80
56	18·50	20·90	20·60	20·00	19·50	18·90	18·20	18·00
57	18·70	21·20	20·90	20·20	19·70	19·10	18·40	18·20
58	18·90	21·50	21·20	20·50	19·90	19·30	18·60	18·40
59	19·10	21·80	21·50	20·80	20·10	19·50	18·80	18·60
60	19·40			21·10	20·40	19·70	19·10	18·80
61	19·70				20·70	19·90	19·30	19·00
62	20·00					20·10	19·50	19·30
63	20·30						19·70	19·60
64	20·70							19·90

TABLE II

FEMALES

Age on birthday next following election	Figure to be used by reference to the under-mentioned pensionable age							
	Employee to whom on retirement regulation E3(2) would apply	Others						
	65	60	Over 60 and under 61	61 and under 62	62 and under 63	63 and under 64	64 and under 65	65
26		20·40						
27		19·80						
28		19·40						
29		19·00						
30		18·70						
31		18·60						
32		18·60						
33		18·70						
34		18·70						
35		18·80						
36		18·90	18·60					
37		19·00	18·70	18·20				
38		19·10	18·80	18·30	17·80			
39		19·30	19·00	18·40	17·90	17·30		
40		19·40	19·10	18·60	18·00	17·40	16·90	
41		19·60	19·30	18·70	18·10	17·50	17·00	16·70
42		19·70	19·40	18·80	18·20	17·60	17·10	16·80
43		19·80	19·50	18·90	18·30	17·80	17·20	16·90
44		19·90	19·60	19·00	18·40	17·90	17·30	17·00
45		20·10	19·70	19·10	18·50	18·00	17·40	17·10
46	18·80	20·20	19·90	19·20	18·60	18·10	17·50	17·20
47	18·90	20·40	20·00	19·40	18·80	18·20	17·60	17·30
48	19·00	20·50	20·20	19·50	18·90	18·30	17·70	17·40
49	19·10	20·60	20·30	19·60	19·00	18·40	17·80	17·50
50	19·20	20·80	20·40	19·80	19·20	18·60	17·90	17·60
51	19·30	21·00	20·60	19·90	19·30	18·70	18·00	17·70
52	19·40	21·10	20·80	20·10	19·40	18·80	18·20	17·90
53	19·50	21·30	21·00	20·30	19·60	19·00	18·30	18·00
54	19·60	21·50	21·20	20·40	19·80	19·10	18·40	18·10
55	19·80	21·70	21·40	20·60	19·90	19·20	18·60	18·20
56	20·00	21·90	21·60	20·80	20·10	19·40	18·70	18·30
57	20·20	22·10	21·80	21·00	20·30	19·60	18·80	18·50
58	20·40	22·30	22·00	21·20	20·50	19·80	19·00	18·70
59	20·60	22·60	22·20	21·40	20·70	20·00	19·20	18·90
60	20·80			21·70	20·90	20·20	19·40	19·10
61	21·10				21·20	20·40	19·60	19·30
62	21·40					20·50	19·80	19·50
63	21·70						20·00	19·80
64	22·00							20·10

";

(*b*) by substituting for the words "paragraph 4(1)"; in paragraph 3, the words "paragraph 4";

(*c*) by substituting for paragraph 4 the following:

"4. The formula mentioned in paragraph 3 is—

$$\frac{T \times R \times F}{100}$$

where—

T is the length (expressed in terms of complete years and a fraction of a year) of the additional period the employee desires to reckon as reckonable service,

R is the remuneration for the time being of the employee, and

F is the figure specified, opposite to the age of the employee on his birthday next following the date on which he made the election under regulation D13, in the relevant column of Table I or II below appropriate to his pensionable age as defined in paragraph 6.

TABLE I

MALES

Age on birthday next following election	Figure to be used by reference to the under-mentioned pensionable age							
	Employee to whom on retirement regulation E3(2) would apply	Others						
	65	60	Over 60 and under 61	61 and under 62	62 and under 63	63 and under 64	64 and under 65	65
26		0·58						
27		0·60						
28		0·62						
29		0·64						
30		0·66						
31		0·68						
32		0·71						
33		0·74						
34		0·77						
35		0·80						
36		0·84	0·83					
37		0·88	0·87	0·82				
38		0·93	0·91	0·86	0·81			
39		0·98	0·96	0·90	0·85	0·80		
40		1·03	1·01	0·95	0·90	0·84	0·80	
41		1·09	1·07	1·00	0·95	0·89	0·84	0·81
42		1·16	1·14	1·06	1·00	0·94	0·88	0·85
43		1·23	1·22	1·13	1·06	0·99	0·93	0·89
44		1·31	1·30	1·20	1·12	1·05	0·98	0·93
45		1·40	1·39	1·28	1·19	1·11	1·04	0·98
46	1·08	1·51	1·49	1·37	1·27	1·18	1·10	1·04
47	1·15	1·64	1·61	1·48	1·36	1·26	1·17	1·11
48	1·23	1·79	1·75	1·61	1·47	1·35	1·25	1·18
49	1·31	1·97	1·92	1·76	1·60	1·45	1·34	1·26
50	1·40	2·18	2·13	1·93	1·75	1·57	1·44	1·35
51	1·50	2·42	2·38	2·12	1·92	1·71	1·56	1·45
52	1·62	2·74	2·69	2·36	2·11	1·88	1·70	1·57
53	1·76	3·15	3·09	2·66	2·33	2·08	1·86	1·71
54	1·92	3·68	3·62	3·05	2·63	2·31	2·05	1·87
55	2·12	4·44	4·36	3·57	3·02	2·60	2·28	2·06
56	2·36	5·53	5·45	4·30	3·53	2·98	2·56	2·29
57	2·66	7·40	7·28	5·36	4·23	3·49	2·94	2·58
58	3·04	11·08	10·90	7·17	5·30	4·18	3·43	2·95
59	3·56	22·25	21·88	10·70	7·06	5·21	4·12	3·45
60	4·26			21·50	10·55	6·95	5·12	4·12
61	5·32				21·11	10·37	6·83	5·14
62	7·09					20·41	10·18	6·84
63	10·64						20·14	10·25
64	21·10							20·32

TABLE II

FEMALES

Age on birthday next following election	Figure to be used by reference to the under-mentioned pensionable age							
	Employee to whom on retirement regulation E3(2) would apply	Others						
	65	60	Over 60 and under 61	61 and under 62	62 and under 63	63 and under 64	64 and under 65	65
26		0·59						
27		0·61						
28		0·63						
29		0·65						
30		0·68						
31		0·71						
32		0·74						
33		0·77						
34		0·80						
35		0·83						
36		0·87	0·86					
37		0·91	0·90	0·85				
38		0·96	0·94	0·89	0·83			
39		1·01	0·99	0·93	0·87	0·82		
40		1·07	1·05	0·98	0·91	0·86	0·80	
41		1·13	1·11	1·03	0·96	0·90	0·84	0·80
42		1·20	1·18	1·09	1·01	0·95	0·88	0·84
43		1·28	1·26	1·16	1·07	1·00	0·93	0·88
44		1·37	1·34	1·23	1·14	1·06	0·98	0·93
45		1·46	1·43	1·31	1·21	1·12	1·04	0·98
46	1·14	1·57	1·54	1·40	1·29	1·19	1·11	1·04
47	1·21	1·70	1·67	1·51	1·38	1·27	1·18	1·11
48	1·29	1·85	1·82	1·64	1·49	1·36	1·26	1·18
49	1·38	2·03	1·99	1·79	1·62	1·46	1·35	1·26
50	1·48	2·24	2·20	1·96	1·77	1·58	1·45	1·35
51	1·59	2·50	2·46	2·17	1·94	1·72	1·57	1·45
52	1·72	2·83	2·78	2·42	2·14	1·89	1·71	1·57
53	1·87	3·24	3·19	2·73	2·38	2·09	1·87	1·71
54	2·05	3·80	3·73	3·13	2·69	2·33	2·06	1·87
55	2·26	4·58	4·50	3·67	3·08	2·63	2·30	2·06
56	2·52	5·73	5·64	4·40	3·60	3·02	2·59	2·30
57	2·84	7·66	7·53	5·51	4·33	3·54	2·96	2·59
58	3·24	11·47	11·26	7·36	5·40	4·24	3·47	2·96
59	3·79	22·86	22·45	11·05	7·20	5·30	4·15	3·46
60	4·53			22·15	10·79	7·05	5·17	4·14
61	5·65				21·64	10·59	6·89	5·17
62	7·52					20·72	10·24	6·87
63	11·28						20·34	10·29
64	22·44							20·46

";

and

(*d*) by inserting after paragraph 5 the following:

"6. In paragraphs 2 and 4 "pensionable age" means the earliest age at which, if the employee were to remain a pensionable employee without any break of service, he would become entitled by virtue of regulation E2(1)(*a*) or (*b*)(ii), if he then ceased to be employed, to a retirement pension.".

Reduction of benefits under regulation E3(9)

13. Schedule 10 to the principal regulations is amended by substituting for the table the following table:

"TABLE

1. Number of years	Percentage reduction to be made under regulation E3(9)		
	Retirement pension		Retiring allowance
	2. Male	3. Female	4. Both sexes
0	0	0	0
1	8	7	2
2	15	13	5
3	22	18	7
4	28	23	9
5	33	27	11 ".

Method and calculation of payment by employees to avoid reduction under regulation E3(5) or (6) of retiring allowance

14.—(1) Paragraph 2 of Part I of Schedule 20 to the principal regulations is amended—

(*a*) by substituting for the words from "F is the figure" to "that election" the following:

"F is, in the case of a man, the figure specified in column 2 of the table below opposite to his age on his birthday next following the date on which he made that election; and in the case of a woman, a figure to be specified by the Government Actuary"; and

(*b*) by substituting for the table the following table:

"TABLE

1. Age on birthday next following election	2. Figure to be used
25	2·76
26	2·61
27	2·51
28	2·44
29	2·39
30	2·35
31	2·31
32	2·28

1. Age on birthday next following election	2. Figure to be used
33	2·25
34	2·23
35	2·21
36	2·20
37	2·18
38	2·17
39	2·16
40	2·15
41	2·14
42	2·13
43	2·12
44	2·11
45	2·10
46	2·09
47	2·08
48	2·08
49	2·09
50	2·10
51	2·12
52	2·14
53	2·16
54	2·18
55	2·20
56	2·22
57	2·24
58	2·26
59	2·28
60	2·30
61	2·31
62	2·32
63	2·33
64	2·34 "

(2) Paragraph 3 of Part III of Schedule 20 to the principal regulations is amended—

(*a*) by substituting for the words from "F is the figure" to "specified birthday" the following:

"F is, in the case of a man, the figure specified, opposite to his age on his birthday next following the date on which he made that election, in the relevant column of the table below appropriate to his specified birthday; and in the case of a woman, a figure to be specified by the Government Actuary"; and

(*b*) by substituting for Table I and Table II the following table:

"TABLE

Age on birthday next following election	Figure to be used by reference to the under-mentioned specified birthday					
	60	61	62	63	64	65
25	·07					
26	·07					
27	·07					
28	·07					
29	·08					
30	·08					
31	·08					
32	·08					
33	·09					
34	·09					
35	·09					
36	·10					
37	·10	·10				
38	·11	·10	·10			
39	·12	·11	·10	·09		
40	·12	·11	·11	·10	·09	
41	·13	·12	·11	·10	·10	·09
42	·14	·13	·12	·11	·10	·10
43	·14	·13	·12	·12	·11	·10
44	·15	·14	·13	·12	·11	·11
45	·16	·15	·14	·13	·12	·11
46	·17	·16	·15	·14	·13	·12
47	·19	·17	·16	·15	·14	·13
48	·21	·19	·17	·16	·15	·14
49	·23	·21	·18	·17	·16	·15
50	·25	·23	·20	·18	·17	·16
51	·28	·25	·22	·20	·18	·17
52	·32	·28	·25	·22	·20	·18
53	·37	·32	·28	·24	·22	·20
54	·43	·36	·31	·27	·24	·22
55	·52	·42	·36	·31	·27	·24
56	·65	·51	·42	·35	·30	·27
57	·87	·63	·50	·41	·34	·30
58	1·30	·84	·62	·49	·40	·35
59	2·62	1·26	·83	·61	·48	·41
60		2·53	1·24	·82	·60	·48
61			2·48	1·22	·80	·60
62				2·40	1·20	·80
63					2·37	1·21
64						2·39".

Transitional

15.—(1) If all or part of an employer's contribution payable under regulation C5 of the principal regulations for the year ending with 31st March 1983 remains unpaid at the end of the period of one month beginning on 1st October 1983 the administering authority may require the employing authority to pay interest on the amount remaining unpaid as if the contribution were a sum due under regulation C5(2) of the principal regulations.

(2) Where immediately before 1st October 1983 interest was payable under regulation L5(5) of the principal regulations on a sum remaining unpaid on that date, the administering authority may require interest to be paid from that date as if the sum had remained unpaid at the end of one month after that date.

Right to opt out

16. No provision of these regulations shall apply to any person to whom at any time before 1st October 1983 any benefit (including a return of contributions and any pension payable to a widow or any dependant by virtue of a surrender) was or is being paid or became or may become payable if—

(*a*) he is placed by that provision in a worse position than he would have been if it had not applied in relation to that benefit; and

(*b*) that provision relates to a benefit paid or payable in respect of a person who—

(i) ceased before 1st October 1983 to hold an employment in respect of which he was a pensionable employee, or

(ii) died before that date while still in such an employment; and

(*c*) the first-mentioned person, by notice in writing given to the appropriate administering authority within 3 months after 1st October 1983, elects that the provision shall not apply to him.

Right of appeal

17. The provisions of Part H of the principal regulations (determination of questions and appeals) shall apply in relation to rights and liabilities under these regulations as they apply in relation to rights and liabilities under the principal regulations.

Signed by authority of the Secretary of State

Bellwin,
Minister of State, Department of the Environment
(Minister for Local Government).

17th August, 1983.

EXPLANATORY NOTE

(*This Note is not part of the Regulations.*)

These regulations further amend the Local Government Superannuation Regulations 1974 ("the principal regulations") as follows:

(*a*) Regulations 4 and 11 allow an employee who is made redundant after electing to pay additional contributions for certain purposes to be treated as having completed payment if he pays the capitalised value of the outstanding contributions, and of any related contributions payable by the employing authority. The latter element, or part of it, may be met by that authority, and regulation 6 obliges them to give effect to any undertaking to do so.

(*b*) Regulations 5 and 10 require that payments are to be made, at the same determined intervals, on account of the employing authority's annual contribution and in respect of certain other amounts due from them to the administering authority. In each case provision is made (in transitional cases, by regulation 15) for the payment of interest, at the rate specified in regulation 3, on late payments.

(*c*) Regulations 7 and 9 enable the dependent children of a female employee who has no husband to become prospectively entitled to benefits under the principal regulations without the election on her part that was formerly required.

(*d*) Regulation 8 increases the maximum pensions that may be compounded.

(*e*) Regulations 12, 13 and 14 substitute new tables of factors to be used in calculating, respectively, payments to be made for securing additional reckonable service, the reduction of benefits if paid early, and amounts paid to avoid reduction of a retiring allowance in respect of certain early service.

Section 12 of the Superannuation Act 1972 confers express power to make regulations retrospective in effect. These regulations are to a certain extent retrospective. Where rights in relation to ex-employees could be adversely affected, provision is made for opting out and for the determination of related questions (regulations 16 and 17).

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