1971. No. 108 **[C]**

LOCAL GOVERNMENT SUPERANNUATION

REGULATIONS*, DATED 1ST APRIL 1971, MADE BY THE MINISTRY OF DEVELOPMENT, UNDER SECTION 2 OF THE LOCAL GOVERNMENT (SUPERANNUATION) ACT (NORTHERN IRELAND) 1950.

The Ministry of Development in exercise of the powers conferred on it by section 2 of the Local Government (Superannuation) Act (Northern Ireland) 1950(**a**), and of all other powers enabling it in that behalf, hereby makes the following regulations in the terms of a draft which has been approved by the Ministry of Finance in accordance with section 7(2) of the said Act:—

PART I

Citation, commencement and interpretation

1. These regulations may be cited as the Local Government (Superannuation) (Amendment) Regulations (Northern Ireland) 1971 and Part I shall come into operation on 1st April 1971 and Part II shall be deemed to have come into operation on 1st April 1950.

2. In these regulations "the principal regulations" means the Local Government (Superannuation) Regulations (Northern Ireland) 1962(**b**).

Amendments relating to Widow's Pension

3.—(1) The following provisions of this regulation shall have effect in order to enable an officer to elect on retirement, or his widow to elect on his death before retirement, for the payment of a widow's pension at a higher rate by surrendering their rights to retiring allowance and death gratuity.

(2) At the end of regulation 9 of the principal regulations (which relates to officer's pension and retiring allowance) there shall be added the following proviso:—

> "Provided that no retiring allowance shall be payable to a married male officer in respect of whose death a widow's pension may become payable and who on his retirement elects not to receive such an allowance with a view to the payment of widow's pension at the higher rate provided for in regulation 15(3A), but any increase in the retiring allowance which would apart from this proviso have been paid under regulation 43 shall be payable under that regulation as if this proviso had not been made."

(3) Regulation 14 of the principal regulations (which relates to death gratuities) shall be amended as follows:—

(*a*) The existing regulation 14 shall be numbered paragraph (1) and for the words "then the Committee shall pay to his personal representatives" there shall be substituted the words "then, except as provided in paragraph (2), the Committee shall pay to his widow if they were not judicially separated at the time of his death, or otherwise to his personal representatives".

(a) 1950. c. 10. (b) S.R. & O. (N.I.) 1962, No. 210.

*A draft of these Regulations was approved by Resolution of the Senate on the 23rd day of March 1971 and by Resolution of the House of Commons on the 1st day of April 1971.

(*b*) There shall be added the following paragraph:—

"(2) No death gratuity shall be payable under this regulation in any case where a widow's pension is payable at the higher rate provided for in regulation 15(3A) unless the capital value of the widow's pension and any child's allowance is less than the amount of the death gratuity which would have been payable had no widow's pension or child's allowance been payable, in which case there shall be paid a sum equal to the difference between such capital value and such amount.".

(4) At the beginning of regulation 15(3) of the principal regulations (which relates to widow's pension) there shall be inserted the words "Subject to the provisions of paragraph (3A)".

(5) After regulation 15(3) of the principal regulations there shall be inserted the following paragraph:—

"(3A) Where—

(*a*) a married male officer has elected on retirement on or after 1st April 1971 not to receive a retiring allowance, or

(*b*) on the death on or after 1st April 1971 in the circumstances mentioned in regulation 14(1)(*a*) or (*b*) of a married male officer or former officer in respect of whose death a widow's pension is payable, his widow has, within three months of the date of his death or within such longer period as the Committee may in any particular case allow, elected to receive the benefits provided by this paragraph,

the amount of the widow's pension shall be as stated in the last foregoing paragraph except that for the words "one-third" in each case where they appear in that paragraph there shall be substituted the words "one-half"."

(6) In regulation 33(6) of the principal regulations (which relates to the return of contributions) after the words "death gratuity" there shall be inserted the words "or widow's pension".

Child's allowance

4.—(1) The following regulation shall be included after regulation 15 of the principal regulations and Schedule A to these regulations shall be included as the ninth schedule to the principal regulations:—

"Child's allowance

15A.—(1) Subject to and in accordance with the ninth schedule, an allowance (in these regulations referred to as "a child's allowance") shall be payable to or for the benefit of any child to whom this regulation applies.

(2) This regulation applies to any child—

(*a*) who is a child of a person who dies on or after 1st April 1971 in the circumstances mentioned in regulation 14(1)(*a*) or (*b*), or who has become entitled to a pension after that date and has since died, being in either case a person who has completed not less than ten years service, and

(*b*) who has not attained the age of sixteen years or, if sixteen years of age or over, as to whom the Committee are satisfied that he is continuing to receive full time education, and

(*c*) who was dependent on the person mentioned in sub-paragraph (*a*).

(3) If any child's allowance has ceased to be payable and no widow's pension has been payable under these regulations or the 1950 regulations, and if the aggregate amount of the payments by way of child's allowance

or to the officer, his widow or his personal representative by way of pension, retiring allowance, injury allowance, short service gratuity or death gratuity under these regulations or the 1950 regulations, and of any sum which would have been so paid by way of pension or injury allowance but for any surrender thereof, is less than the amount of the death gratuity which would have been payable under these regulations in respect of the death of the officer if no child's allowance had been payable in respect thereof, there shall be paid to or among such persons as the Committee may determine a sum equal to the deficiency.

(4) For the purposes of this regulation "child" includes step-child, adopted child or illegitimate child but does not include any child adopted, or who became a step-child, after the date when the parent in respect of whose death the allowance is payable last ceased to be an officer, or any child born more than a year after that date; "eligible child" means a child to whom this regulation applies and "parent" shall be construed accordingly.".

(2) In regulation 14(1) of the principal regulations (which relates to death gratuities)—

(*a*) after the words "paragraph (*b*)" there shall be inserted the words "or where a child's allowance is payable under regulation 15A";

(*b*) in proviso (i) after the words "the capital value of the widow's pension" there shall be inserted the words "and of any child's allowance" and for the words "apart from this proviso" there shall be substituted the words "had no widow's pension or child's allowance been payable";

(*c*) after proviso (i) there shall be inserted the following proviso:—

"(ii) in the case of a person in respect of whose death a child's allowance but no widow's pension is payable, if the capital value of the child's allowance is less than the amount of the death gratuity which would have been payable had no child's allowance been payable, the death gratuity shall be a sum equal to the difference between such capital value and such amount or a sum equal to the death gratuity which would have been payable apart from this proviso, whichever of the two sums is the greater;"

and provisos (ii) and (iii) shall be renumbered (iii) and (iv) respectively.

(3) For regulation 15(5) of the principal regulations there shall be substituted the following paragraph:—

"(5) If a widow to whom a widow's pension is payable under these regulations or the 1950 regulations has remarried or died and any child's allowance has ceased to be payable, and if the aggregate amount of the payments by way of child's allowance or made to the husband, his widow or his personal representative by way of pension, widow's pension, retiring allowance, injury allowance, short service gratuity or death gratuity under these regulations or the 1950 regulations, and of any sum which would have been so paid by way of pension or injury allowance but for any surrender thereof, is less than the amount of the death gratuity which would have been payable under these regulations or the 1950 regulations in respect of the death of the husband if no widow's pension or child's allowance had been payable in respect thereof, there shall be paid to or among such persons as the Committee may determine a sum equal to the deficiency.".

(4) In regulation 51(2)(*c*) of the principal regulations (which relates to approved employment) after the words "widow's pension" there shall be inserted the words ", child's allowance".

Miscellaneous amendments

5. Regulation 2(1) of the principal regulations (which defines expressions used in the regulations) shall be amended as follows:—

(*a*) In the definition of "national service" for the words "service of a description specified in the First Schedule to" there shall be substituted the words "service which is relevant service within the meaning of".

(*b*) In the definition of "service" after the words "paragraph (2) of regulation 8" there shall be added the words "or in respect of which the Committee have paid the contributions authorised or required by any pension scheme referred to in regulation 39;".

6. Regulation 8(2) of the principal regulations (which relates to contributions) shall be amended as follows:—

(*a*) In sub-paragraph (*c*) for the words "forty-five years service, counting contributing service at its full length and non-contributing service at half its actual length" there shall be substituted the words "forty-five years contributing service or forty-five years contributing and non-contributing service, counting the non-contributing service at half its length".

(*b*) In proviso (i) to sub-paragraph (*d*) the words "who before becoming an officer was entitled to a pension or injury allowance payable out of public funds otherwise than under the National Insurance Acts (Northern Ireland) 1946,(c) or" shall be omitted.

7. In the proviso to regulation 10 (which relates to the scales of pension and retiring allowance) the words "the smaller of three thousand pounds or" shall be omitted.

8. For regulation 11(3) of the principal regulations (which relates to injury allowances) there shall be substituted the following paragraph:—

"(3) If a person to whom paragraph (1) applies dies, the Committee may grant to his widow or to any dependant of his, such gratuity or such annual allowance as the Committee may from time to time consider reasonable, having regard to all the circumstances of the case.".

9. In regulation 15 of the principal regulations (which relates to widow's pension)—

(*a*) in paragraph (1) the words "or injury allowance" in sub-paragraph (*a*), the words "or allowance" in proviso (i), and the words "or injury allowance" in proviso (iii) shall be omitted, and

(*b*) in paragraph (3)(*b*) the words "or injury allowance" and "or allowance" shall be omitted.

10. In regulation 18(1) of the principal regulations (which relates to reckoning as service of previous periods of employment) in proviso (*a*) the words "unless in his former employment he was an established civil servant" shall be omitted.

11. In regulation 19(1) of the principal regulations (which relates to intervals in service due to illness or injury) for the words "paragraph (*b*) of regulation 14" there shall be substituted the words "paragraphs (*a*) and (*b*) of regulation 14(1)" and after the words "regulation 15" there shall be inserted the words ", regulations 15A and 39".

(c) 1946. c. 21 & 23.

12. In regulation 20 of the principal regulations (which deals with breaks between employments) for the words from the beginning of paragraph (*b*) to the end of the regulation there shall be substituted the following:—

"(*b*) where a person left employment as an officer and entered (whether or not after a period spent on national service) an approved course of study or training, no account shall be taken of any period spent by him on that course of study or training, and if on the completion of such a course he became engaged in national service, he shall be deemed to have left his employment as an officer at the time when he completed the course;

(*c*) where a person left any such employment as is mentioned in regulation 18(3), other than employment as an officer, the period of twelve months or six months as the case may be, may be extended by such period as the Committee, with the consent of the body administering the superannuation scheme associated with his former employment, may in any particular case allow.".

13. In regulation 25(1) of the principal regulations (which relates to the reckoning of service)—

(*a*) in provisos (iv) and (v) after the words "sub-paragraph (*d*)(vi)" there shall be inserted the words "or (*d*)(vii)" and the words "local Act" where they occur shall be deleted;

(*b*) in proviso (vi) for the words "or (*d*)(vi)" there shall be substituted the words ", (*d*)(vi) or (*d*)(vii).".

14. At the end of regulation 28 of the principal regulations (which relates to the continuation of additional contributory payments) there shall be added the following paragraph:—

"(3) Subject to any necessary modifications, this regulation shall apply in relation to any person who becomes an officer after leaving employment referred to in sub-paragraph (*e*)(iv) of regulation 18(3) as if the superannuation scheme to which he was subject in that employment was a local Act scheme and the expression "local Act contributor" shall be construed accordingly.".

15. At the end of regulation 29 of the principal regulations (which relates to continuation of payments for added years) there shall be added the following paragraph:—

"(4) Subject to any necessary modifications, this regulation shall apply in relation to added years reckonable by any person who becomes an officer after leaving employment referred to in sub-paragraph (*e*)(iv) of regulation 18(3) as if the superannuation scheme to which he was subject in that employment was a local Act scheme and the expression "local Act contributor" shall be construed accordingly.".

16. In regulation 31 of the principal regulations (which relates to the calculation of service) for the words "For the purpose of making any calculation under these regulations (except a calculation under the second schedule, the third schedule or the fourth schedule) in respect of an officer's service—" there shall be substituted the words "For the purpose of calculating the length of an officer's contributing service or non-contributing service, and for the purpose of making any other calculation under these regulations (except a calculation under the second schedule, the third schedule or the fourth schedule) in respect of such service—".

17. Regulation 33 of the principal regulations (which relates to the return of contributions) shall be amended as follows:—

(*a*) For sub-paragraph (*b*) of paragraph (1), there shall be substituted the following sub-paragraph:—

"(*b*) In this regulation, the word "contributions" has the meaning assigned to it by regulation 2(6), but only in so far as any sums included in that definition—

(i) have not been returned to the person, or if they have been returned, have subsequently been repaid by him, and

(ii) are attributable to service which might have been reckoned under these regulations in relation to the employment he has ceased to hold or in which he has ceased to be an officer or has died, and

(iii) are not attributable to any earlier period of service in respect of which a pension, retiring allowance, injury allowance, or short service gratuity has been paid.".

(*b*) For the words from the beginning of paragraph (2) to the words "short service gratuity", there shall be substituted the words "An officer who, before becoming entitled to a pension, retiring allowance, injury allowance or short service gratuity ceases to be employed by an employing authority . . .".

18. The following paragraph shall be added at the end of regulation 35 of the principal regulations (which relates to the reduction of pension or injury allowance)—

"(4) For the purposes of paragraph (1)—

(*a*) in so far as the emoluments of a new employment consist of or comprise fees and other payments not of a fixed nature, the annual rate during the quarter ending on the last day of March, June, September or December, as the case may be, shall be deemed to be four times the amount of such emoluments received in that quarter, and

(*b*) where the duration of any new employment remunerated at a fixed rate is less than three months, the annual rate of emoluments of so much of that employment as falls in the quarter ending on the last day of March, June, September or December, as the case may be, shall be deemed to be four times the emoluments receivable during that quarter in respect of that and any other such employment.".

19. In regulation 36(1) of the principal regulations (which provides for combined benefits in the case of certain re-employed pensioners) after the words "the 1950 regulations" there shall be inserted the words "not being a reduced benefit awarded under regulation 51(2)(*b*)".

20. For regulation 43 of the principal regulations there shall be substituted the following regulation:—

"*Benefits of officers who exercised the option to come within the* 1950 *regulations*

43.—(1) The provisions of this regulation shall apply in the case of—

(*a*) any officer who exercised the option conferred by regulation 23 of the 1950 regulations to avail himself of the benefits of these regulations;

(*b*) any officer to whom regulation 18 applies or to whom paragraph (3) of regulation 15 of the 1950 regulations applied who in his former employment was subject to the Belfast Corporation Superannuation Scheme and who became subject to that scheme by virtue of a provision of that scheme corresponding to regulation 23 of the 1950 regulations;

(*c*) any officer to whom regulation 18 applies or to whom paragraph (3) of regulation 15 of the 1950 regulations applied who in his former employment was a health service employee and who in that employment enjoyed rights corresponding to those conferred by this regulation;

and

(*d*) any officer who became an officer on the 1st day of April 1959 by virtue of section 2 of the Health Services Act (Northern Ireland) 1958(**d**), having immediately before that date been an employee of the Northern Ireland Tuberculosis Authority to whom the provisions of regulation 26 of the Health Services (Superannuation) Regulations (Northern Ireland) 1954(**e**) applied.

(2) The amount of any retiring allowance payable to any officer to whom paragraph (1) applies shall be increased by one half per cent. in respect of each year of contributing service and one quarter per cent. in respect of each year of non-contributing service, reckonable—

(*a*) in the case of any officer to whom sub-paragraph (*a*) or (*b*) of paragraph (1) applies in respect of any period prior to the appointed day;

(*b*) in the case of any officer to whom sub-paragraph (*c*) of paragraph (1) applies in respect of any period in respect of which he would have been entitled by virtue of the rights mentioned in the said sub-paragraph to have his retiring allowance increased if, on leaving the employment mentioned in the said sub-paragraph, he had become entitled to that allowance;

and

(*c*) in the case of any officer to whom sub-paragraph (*d*) of paragraph (1) applies in respect of any period prior to the 5th July 1948:

Provided that—

(*a*) where the whole of the retiring allowance payable to the officer in respect of any such period as is mentioned in this paragraph falls to be calculated, in the case of any year of contributing service by reference to one-eightieth of the officer's average remuneration, and in the case of any year of non-contributing service by reference to one-one-hundred-and-sixtieth of such remuneration, one-and-one-half per cent. shall be substituted for one-half per cent. in respect of each such year of contributing service and three-quarters per cent. shall be substituted for one-quarter per cent. in respect of each such year of non-contributing service;

(*b*) where part only of the retiring allowance falls to be calculated in the manner referred to in proviso (*a*), the amount of the retiring allowance shall be increased by a sum equal to the sum by which the retiring allowance would have been increased if the whole of that allowance had been calculated in the manner referred to in proviso (*a*).".

(**d**) 1958, c. 29. (**e**) S.R. & O. (N.I.) 1954, No. 83.

21. For regulation 49 of the principal regulations there shall be substituted the following regulation:—

"Definition of "the prescribed time limit"

49. In this part "the prescribed time limit" means a period of twelve months after leaving employment as an officer or, in the case of a person who immediately after leaving such employment became engaged in national service, a period of six months after the termination of that service:

Provided that the said period of twelve months or six months, as the case may be, may be extended by such period as the Committee or, in the case of a person to whom the provisions of regulation 50 or 52 apply, the Committee with the consent of the body administering the superannuation scheme to which he has become subject, may in any particular case allow.".

22. In regulation 50(1) of the principal regulations (which relates to rights on transfer to other employment) after the words "within three months thereafter" there shall be inserted the words "or within such longer period as the Committee may in any particular case allow,".

23. The following proviso shall be added at the end of regulation 51(2) of the principal regulations (which relates to approved employment)—

"(iv) in reckoning the period of twelve months referred to in sub-paragraph (*d*) no account shall be taken of any period spent on an approved course of study or training.".

24. Regulation 52 of the principal regulations (which relates to transfer values payable by the Committee) shall be amended as follows:—

(*a*) In the proviso to regulation 52(1) for the words "section 5 of the Superannuation (Miscellaneous Provisions) Act (Northern Ireland) 1951"(**f**) there shall be substituted the words "section 33 of the Superannuation Act (Northern Ireland) 1967"(**g**), and for sub-paragraph (*a*) there shall be substituted the following—

"(*a*) in the case of a person who has become an established civil servant, a contributory employee or local Act contributor and to whom rules made under section 33 of the Superannuation Act (Northern Ireland) 1967 or under section 2 of the Superannuation (Miscellaneous Provisions) Act 1948(**h**) apply, he has made a payment to the Ministry of Finance, to the Treasury or to the authority maintaining the fund to which he has become a contributor, as the case may be, in accordance with the provisions of those rules, or".

(*b*) In regulation 52(2) for the words "the third schedule or in accordance with the fourth schedule" there shall be substituted the words "the provisions of the fourth schedule or such other method".

25. In the provisions of the principal regulations mentioned in the Table hereunder where reference is made to non-contributing service being reckoned at half its actual length, the word "actual" shall be omitted.

TABLE

Proviso (*c*) to regulation 10(2)	regulation 42(5)
regulation 13(2)	
proviso (iii) to regulation 14(1)	
(as renumbered by these regulations)	
proviso (ii) to regulation 15(1)	
regulation 24	
regulation 32(*b*)	
proviso (ii) to regulation 42(4)	

(f) 1951. c. 28. (g) 1967. c. 24 (N.I.). (h) 11 & 12 Geo. 6. c. 33.

Additional Contributory Payments

26. The second schedule to the principal regulations shall be amended as follows:—

(*a*) In paragraph 3(*a*) for the words "three and one-quarter per cent." there shall be substituted the words "three and one-half per cent.".

(*b*) For the tables following paragraph 7 there shall be substituted the tables set out in Schedule B to these regulations.

Transfer Values

27.—(1) The third schedule to the principal regulations shall be amended as follows:—

(*a*) In paragraph 1 for the definition of age there shall be substituted the following definition:—

" "age" in relation to any person in respect of whom a transfer value is being calculated, means his age at the material date or, if he is a person in respect of whom the period of twelve months after leaving employment as an officer has been extended in accordance with the proviso to regulation 49, his age at the date on which he became a participant in the superannuation scheme associated with his new employment".

(*b*) After proviso (*c*) to paragraph 2 there shall be inserted the following proviso:—

"(*d*) by the amount equal to any interest payable under the provisions of rule 4(1)(*d*) of the Superannuation (Civil Service and Local Government) Interchange Rules (Northern Ireland) 1971(**i**)."

(2) The fourth schedule to the principal regulations shall be amended as follows:—

(*a*) In paragraph 1, at the end of the definition of "the material date" there shall be added the words "or, except for the purposes of the definition of "remuneration" in this paragraph, if he is a person in respect of whom the period of twelve months after leaving employment as an officer has been extended in accordance with the proviso to regulation 49, the date on which he became a participant in the superannuation scheme associated with his new employment".

(*b*) For the tables following paragraph 5 there shall be substituted the tables set out in Schedule C to these regulations.

Transitional Provisions

28.—(1) An officer of an employing authority to whom the principal regulations apply in consequence of the revocation of regulation 4(4) of the principal regulations shall be entitled to reckon as service and, subject to the payment of the contributions required by the principal regulations, as contributing service any prior period of employment by an employing authority which would have been so reckonable by him immediately prior to 1st April 1971 but for the provisions of regulation 4(4) of the principal regulations.

(2) Where before the date of the coming into operation of these regulations a person had notified the Committee that he desires the provisions of regulation 50(1) or 52(2) of the principal regulations to apply to him but no transfer value has been paid before that date, the amount of the transfer value shall be calculated as if these regulations had not been made.

(**i**) S.R. & O. (N.I.) 1971, No. 94.

(3) Where before the date of the coming into operation of these regulations an officer has notified the employing authority of his intention to make a payment under the second schedule to the principal regulations the payment shall be made, or if it has been made in part, shall be completed as if these regulations had not been made.

Revocation

29. Regulation 4(4) and the proviso to regulation 18(3) of the principal regulations are hereby revoked.

PART II

30. Regulation 2 of the principal regulations (which defines expressions used in the regulations) shall be amended as follows:—

(*a*) In paragraph (1) after the definition of "the Belfast Corporation Superannuation Scheme" there shall be added the following definition:

" "Isle of Man authority" means the Lieutenant Governor of the Isle of Man in respect of the Isle of Man Civil Service, a Board within the meaning of the Superannuation (Officers of Boards) Acts 1934 to 1939 (being Acts of Tynwald), a local authority administering a superannuation scheme under section 13 of the Local Government Amendment Act 1929 (an Act of Tynwald), the Government Secretary of the Isle of Man administering a scheme under section 54 of the National Health Service (Isle of Man) Act 1948 (an Act of Tynwald) and any other Board, local authority or body in the Isle of Man any of whose employees are entitled to participate in a superannuation scheme administered under the provisions of an Act of Tynwald;"

(*b*) In paragraph (1) after the definition of "pension" there shall be added the following definition:

" "pensionable employee", in relation to an Isle of Man authority, includes an employee of any other authority or of any undertakers exercising any of their powers under any Act of Tynwald or any order having the force of an Act who has been duly admitted to participate in the benefits of the superannuation scheme administered by the Isle of Man authority as though he were their employee;"

(*c*) In paragraph (6) after the reference to "regulation 28" there shall be inserted a reference to "28A";

(*d*) In paragraph (6)(*d*) after the words "Health Services regulations," there shall be inserted the words "a superannuation scheme administered by an Isle of Man authority,"; for the words "regulations 27 and 28," there shall be substituted "regulations 27, 28 and 28A,";

(*e*) In paragraph (6) proviso (ii)(*i*) after the words "Health Services regulations" there shall be inserted ", a superannuation scheme administered by an Isle of Man authority".

31. Regulation 18 of the principal regulations (which relates to the reckoning as service of previous periods of employment) shall be amended as follows:—

(*a*) For proviso (*g*) to paragraph (1) there shall be substituted the following proviso:—

"(*g*) in the case of a person who, before entering the employment in which he is an officer, was in contributory service under the Teachers Act or recognised service within the meaning of that Act, or was in

employment in which he was subject to the Belfast Corporation Superannuation Scheme or was a pensionable employee of an Isle of Man authority, there shall not be reckonable as service under this paragraph any period of employment, war service or national service, unless the Committee have received from the Ministry of Education, the Belfast Corporation or from an Isle of Man authority, as the case may be, a transfer value calculated in accordance with a method approved by the Ministry;"

(*b*) In proviso (i) to paragraph (1) for the words "(*c*) or (*e*)" there shall be substituted "(*c*), (*e*) or (*f*)";

(*c*) In paragraph (3) after sub-paragraph (*e*) there shall be added the following sub-paragraph:—

"(*f*) employment as a pensionable employee of an Isle of Man authority;"

32. Regulation 25(1) of the principal regulations (which relates to the reckoning of service) shall be amended as follows:—

(*a*) After sub-paragraph (*d*)(vii) there shall be added the following:—

"(viii) employment as a pensionable employee of an Isle of Man authority;"

(*b*) For proviso (iii) there shall be substituted the following proviso:—

"(iii) if at the time he ceased to be employed in employment mentioned in sub-paragraph (*d*)(iii), (*d*)(iv), (*d*)(v) or (*d*)(viii) an officer was in the course of making additional contributory payments under the second schedule to the Health Services regulations, the second schedule to the Belfast Corporation Superannuation Scheme, the second schedule to the English or Scottish Local Government regulations or under any arrangement made with an Isle of Man authority the service in respect of which those payments were being made shall not be reckonable as contributing service except in accordance with regulation 27 or regulation 28A as the case may be;"

33. The following regulation shall be included after regulation 28 of the principal regulations:—

"Continuation of additional contributory payments previously made under an Isle of Man Superannuation Scheme

28A. Where a person to whom regulation 18 applies was, at the time he ceased to be a pensionable employee of an Isle of Man authority, in the course of making payments by way of contributions of a fraction or percentage of emoluments additional to the percentage payable in respect of current service, as a condition of being entitled to reckon the service in relation to which those payments were being made as a period of contributing service for the purposes of the superannuation provisions then applicable to him, or as a condition of increasing the length at which the said service would be reckonable for the purpose of calculating a benefit under those superannuation provisions, he shall be entitled when giving notice to the Committee in pursuance of proviso (*a*) to paragraph (1) of regulation 18 to elect to continue those payments in the manner provided by this regulation and

(*a*) if he so elects and repays forthwith to the Committee a sum equal to any sum paid to him by way of return of such payments on or after ceasing to be a pensionable employee—

(i) he shall be liable to pay the outstanding payments to the Committee in the manner in which they would have been payable by him had he remained in that employment, and

(ii) the service in respect of which they were made shall be reckonable under these regulations in the same manner in which it would have been reckonable if the payments had been completed at the time he ceased to be a pensionable employee;

(*b*) if he does not so elect, or if he does not complete the payments, then for the purposes of these regulations, account shall be taken of the service in respect of which the payments were being made only to the extent (if any) to which account would have been taken of that service if he had not been in the course of making such payments in respect thereof at the time he ceased to be a pensionable employee."

34. In regulation 42(12) and proviso of the principal regulations (which effects modifications in connection with National Insurance) after the words "sub-paragraph (*e*)(iv)" there shall be inserted the words "or sub-paragraph (*f*)".

35. Regulation 52(1) of the principal regulations (which relates to transfer values payable by the Committee) shall be amended as follows:—

(*a*) after the words "a health service employee" there shall be inserted the words "a pensionable employee of an Isle of Man authority,";

(*b*) after the words "the Secretary of State for Scotland," there shall be inserted the words "the Isle of Man authority,";

(*c*) in the proviso, after the words "Health Services regulations" there shall be inserted the words ", a superannuation scheme administered by an Isle of Man authority".

36. The provisions of this part shall not apply to any person if he became an officer before the date on which these regulations were made unless within six months after that date he notifies the Committee in writing that he desires this part to apply to him.

Sealed with the Official Seal of the Ministry of Development for Northern Ireland this 1st day of April 1971.

(L.S.)

J. A. D. Higgins,
Assistant Secretary.

SCHEDULE A

NINTH SCHEDULE

Child's Allowance

Regulation 15A

1. Subject to the provisions of this schedule a child's allowance dependent upon the number of eligible children of an officer from time to time shall be payable—

(*a*) where there is a surviving parent or spouse of a parent, at the rate shown in the table hereunder, or

(*b*) where the parent in respect of whose death an allowance is payable was the child's only surviving parent or in respect of the period after the death of the child's other parent and of the spouse of that parent, at twice the rate as shown in the table hereunder.

TABLE

Number of eligible children	Rate of Allowance
1 child	one-twelfth of the pension to which the parent was entitled under these regulations.
2 children	one-sixth of the pension to which the parent was entitled under these regulations
3 or more children . . .	one-quarter of the pension to which the parent was entitled under these regulations

For the purposes of this paragraph—

(i) the pension of an officer shall be calculated without reference to any reduction required to be made under regulation 42 or under any regulations made, or having effect as if made, under section 103 of the National Insurance Act (Northern Ireland) 1966(j), and

(ii) the pension of an officer who has died before becoming entitled to a pension under these regulations shall be deemed to be the pension which would have been payable to him had he become entitled to a pension under regulation 9(*a*)(i) of these regulations on the day of his death.

2. In the circumstances mentioned in paragraph (1)(*a*) of this schedule the Committee may pay a child's allowance at the rate specified in sub-paragraph (*b*) of that paragraph for any period during which they are satisfied that any surviving parent or spouse of a parent cannot be traced, is unable to maintain the child or, not being required to maintain the child, does not do so.

3. The child's allowance shall not be payable in respect of the death of more than one parent but shall be payable in respect of the death of whichever parent was entitled or deemed to be entitled to the larger pension.

4. The child's allowance shall be payable to, or among, the children entitled thereto in such proportions as the Committee think fit; provided that the Committee may if they think fit pay the allowance to such other person as the Committee may determine, and any person to whom an allowance is so paid shall apply it in accordance with any directions given by the Committee for the benefit of the child entitled to the allowance.

(j) 1966. c. 6 (N.I.).

SCHEDULE B
SECOND SCHEDULE
TABLE I

Age	Amount appropriate in respect of each £100 of remuneration	Age	Amount appropriate in respect of each £100 of remuneration
	£		£
(a) Service of a Male Officer, not being an Officer mentioned in Table III(a)			
Under 35	5·30	50 and under 51	6·90
		51 „ „ 52	7·15
35 and under 36	5·30	52 „ „ 53	7·40
36 „ „ 37	5·35	53 „ „ 54	7·65
37 „ „ 38	5·35	54 „ „ 55	7·90
38 „ „ 39	5·40		
39 „ „ 40	5·45	55 „ „ 56	8·20
		56 „ „ 57	8·55
40 „ „ 41	5·50	57 „ „ 58	8·95
41 „ „ 42	5·60	58 „ „ 59	9·40
42 „ „ 43	5·70	59 „ „ 60	9·95
43 „ „ 44	5·80		
44 „ „ 45	5·90	60 and over	10·05 less ·25 for each completed year by which the officer's age exceeds sixty years.
45 „ „ 46	6·05		
46 „ „ 47	6·20		
47 „ „ 48	6·35		
48 „ „ 49	6·50		
49 „ „ 50	6·70		
(b) Service of a Female Officer, not being a Female Officer mentioned in Table II or III(b)			
Under 20	4·30	40 and under 41	6·70
		41 „ „ 42	6·85
20 and under 21	4·30	42 „ „ 43	7·00
21 „ „ 22	4·45	43 „ „ 44	7·15
22 „ „ 23	4·60	44 „ „ 45	7·30
23 „ „ 24	4·75		
24 „ „ 25	4·90	45 „ „ 46	7·45
		46 „ „ 47	7·65
25 „ „ 26	5·00	47 „ „ 48	7·85
26 „ „ 27	5·15	48 „ „ 49	8·05
27 „ „ 28	5·30	49 „ „ 50	8·25
28 „ „ 29	5·40		
29 „ „ 30	5·50	50 „ „ 51	8·45
		51 „ „ 52	8·70
30 „ „ 31	5·65	52 „ „ 53	8·95
31 „ „ 32	5·75	53 „ „ 54	9·20
32 „ „ 33	5·85	54 „ „ 55	9·50
33 „ „ 34	5·95		
34 „ „ 35	6·05	55 „ „ 56	9·85
		56 „ „ 57	10·20
35 „ „ 36	6·15	57 „ „ 58	10·55
36 „ „ 37	6·25	58 „ „ 59	10·90
37 „ „ 38	6·35	59 „ „ 60	11·25
38 „ „ 39	6·45		
39 „ „ 40	6·55	60 and over	11·55 less ·20 for each completed year by which the officer's age exceeds sixty years.

TABLE II

Age	Amount appropriate in respect of each £100 of remuneration	Age	Amount appropriate in respect of each £100 of remuneration
	£		£
Service of a Female who is a Nurse, Physiotherapist, Midwife or Health Visitor			
Under 20	6·00	40 and under 41	8·85
20 and under 21	6·00	41 " " 42	9·00
21 " " 22	6·05	42 " " 43	9·10
22 " " 23	6·10	43 " " 44	9·25
23 " " 24	6·20	44 " " 45	9·40
24 " " 25	6·35	45 " " 46	9·60
25 " " 26	6·55	46 " " 47	9·80
26 " " 27	6·80	47 " " 48	10·05
27 " " 28	7·10	48 " " 49	10·30
28 " " 29	7·40	49 " " 50	10·60
29 " " 30	7·70	50 " " 51	10·95
30 " " 31	7·85	51 " " 52	11·30
31 " " 32	7·90	52 " " 53	11·65
32 " " 33	7·95	53 " " 54	12·00
33 " " 34	8·00	54 " " 55	12·40
34 " " 35	8·10	55 and over	12·60 less ·25 for each completed year by which the officer's age exceeds fifty-five years.
35 " " 36	8·20		
36 " " 37	8·30		
37 " " 38	8·40		
38 " " 39	8·55		
39 " " 40	8·70		

TABLE III

Age	Amount appropriate in respect of each £100 of remuneration	Age	Amount appropriate in respect of each £100 of remuneration
	£		£
(a) Service of a Male Officer whose employment is by way of manual labour			
Under 27	3·30	45 and under 46	5·50
		46 „ „ 47	5·65
27 and under 28	3·30	47 „ „ 48	5·85
28 „ „ 29	3·35	48 „ „ 49	6·05
29 „ „ 30	3·40	49 „ „ 50	6·25
30 „ „ 31	3·50	50 „ „ 51	6·50
31 „ „ 32	3·60	51 „ „ 52	6·75
32 „ „ 33	3·70	52 „ „ 53	7·05
33 „ „ 34	3·80	53 „ „ 54	7·35
34 „ „ 35	3·90	54 „ „ 55	7·70
35 „ „ 36	4·05	55 „ „ 56	8·10
36 „ „ 37	4·20	56 „ „ 57	8·50
37 „ „ 38	4·30	57 „ „ 58	8·95
38 „ „ 39	4·45	58 „ „ 59	9·40
39 „ „ 40	4·60	59 „ „ 60	9·90
40 „ „ 41	4·75	60 and over	10·05 less ·25 for each completed year by which the officer's age exceeds sixty years.
41 „ „ 42	4·90		
42 „ „ 43	5·05		
43 „ „ 44	5·20		
44 „ „ 45	5·35		
(b) Service of a Female Officer whose employment is by way of manual labour			
Under 20	2·20	40 and under 41	6·05
		41 „ „ 42	6·25
20 and under 21	2·20	42 „ „ 43	6·45
21 „ „ 22	2·35	43 „ „ 44	6·65
22 „ „ 23	2·55	44 „ „ 45	6·85
23 „ „ 24	2·75		
24 „ „ 25	2·95	45 „ „ 46	7·05
		46 „ „ 47	7·25
25 „ „ 26	3·15	47 „ „ 48	7·50
26 „ „ 27	3·35	48 „ „ 49	7·75
27 „ „ 28	3·55	49 „ „ 50	8·00
28 „ „ 29	3·75		
29 „ „ 30	3·95	50 „ „ 51	8·25
		51 „ „ 52	8·55
30 „ „ 31	4·15	52 „ „ 53	8·85
31 „ „ 32	4·35	53 „ „ 54	9·15
32 „ „ 33	4·50	54 „ „ 55	9·50
33 „ „ 34	4·70		
34 „ „ 35	4·85	55 „ „ 56	9·85
		56 „ „ 57	10·20
35 „ „ 36	5·05	57 „ „ 58	10·55
36 „ „ 37	5·25	58 „ „ 59	10·90
37 „ „ 38	5·45	59 „ „ 60	11·25
38 „ „ 39	5·65		
39 „ „ 40	5·85	60 and over	11·55 less ·20 for each completed year by which the officer's age exceeds sixty years.

TABLE IV

Reduction of sum payable by a person to whom Regulation 42(2) applies

Age	Service of a Male Officer	Service of a Female Officer
	£	£
Under 20 . .	·75	·55
20 and under 21	·80	·60
21 „ „ 22	·90	·65
22 „ „ 23	1·00	·75
23 „ „ 24	1·10	·90
24 „ „ 25	1·25	1·10
25 „ „ 26	1·36	1·35
26 „ „ 27	1·48	1·60
27 „ „ 28	1·61	1·90
28 „ „ 29	1·77	2·25
29 „ „ 30	1·93	2·60
30 „ „ 31	2·09	2·95
31 „ „ 32	2·25	3·30
32 „ „ 33	2·41	3·64
33 „ „ 34	2·57	3·99
34 „ „ 35	2·73	4·34
35 „ „ 36	2·89	4·69
36 „ „ 37	3·05	5·04
37 „ „ 38	3·21	5·39
38 „ „ 39	3·37	5·74
39 „ „ 40	3·53	6·08
40 „ „ 41	3·70	6·43
41 „ „ 42	3·87	6·78
42 „ „ 43	4·04	7·13
43 „ „ 44	4·22	7·48
44 „ „ 45	4·40	7·83
45 „ „ 46	4·58	8·18
46 „ „ 47	4·77	8·52
47 „ „ 48	4·96	8·87
48 „ „ 49	5·15	9·22
49 „ „ 50	5·35	9·57
50 „ „ 51	5·55	9·92
51 „ „ 52	5·77	10·27
52 „ „ 53	6·01	10·62
53 „ „ 54	6·27	10·96
54 „ „ 55	6·55	11·31
55 „ „ 56	6·85	11·66
56 „ „ 57	7·17	12·01
57 „ „ 58	7·52	12·36
58 „ „ 59	7·90	12·71
59 „ „ 60	8·31	13·06
60 „ „ 61	8·75	13·06
61 „ „ 62	9·22	13·06
62 „ „ 63	9·72	13·06
63 „ „ 64	10·25	13·06
64 „ „ 65	10·81	13·06

SCHEDULE C

FOURTH SCHEDULE

TABLE I

(a) Service of a Male Officer, not being an Officer mentioned in Table III(a)

Age (1)	Amount of transfer value appropriate in respect of each £100 of remuneration in relation to each completed period of service, namely:—		
	Contributing Service		Non-Contributing Service
	Year (2)	Month (3)	Year (4)
	£	£	£
Under 35	9·00	·75	4·50
35 and under 36	9·00	·75	4·50
36 „ „ 37	9·08	·76	4·54
37 „ „ 38	9·27	·77	4·64
38 „ „ 39	9·46	·79	4·73
39 „ „ 40	9·66	·81	4·83
40 „ „ 41	9·85	·82	4·93
41 „ „ 42	10·04	·84	5·02
42 „ „ 43	10·24	·85	5·12
43 „ „ 44	10·50	·88	5·25
44 „ „ 45	10·76	·90	5·38
45 „ „ 46	11·02	·92	5·51
46 „ „ 47	11·28	·94	5·64
47 „ „ 48	11·54	·96	5·77
48 „ „ 49	11·79	·98	5·90
49 „ „ 50	12·05	1·00	6·03
50 „ „ 51	12·31	1·03	6·16
51 „ „ 52	12·65	1·05	6·32
52 „ „ 53	13·09	1·09	6·54
53 „ „ 54	13·53	1·13	6·76
54 „ „ 55	13·97	1·16	6·98
55 „ „ 56	14·41	1·20	7·20
56 „ „ 57	14·84	1·24	7·42
57 „ „ 58	15·28	1·27	7·64
58 „ „ 59	15·72	1·31	7·86
59 „ „ 60	16·16	1·35	8·08
60 „ „ 61	16·60	1·38	8·30
61 „ „ 62	17·00	1·42	8·50
62 „ „ 63	17·00	1·42	8·50
63 „ „ 64	17·00	1·42	8·50
64 and over	17·00	1·42	8·50

TABLE I

(b) Service of a Female Officer, not being a Female Officer mentioned in Table II or III(b)

Age (1)	Amount of transfer value appropriate in respect of each £100 of remuneration in relation to each completed period of service, namely:—		
	Contributing Service		Non-Contributing Service
	Year (2)	Month (3)	Year (4)
	£	£	£
Under 25	6·60	·55	1·80
25 and under 26	6·89	·57	1·97
26 " " 27	7·23	·60	2·26
27 " " 28	7·57	·63	2·54
28 " " 29	7·90	·66	2·83
29 " " 30	8·24	·69	3·11
30 " " 31	8·58	·72	3·40
31 " " 32	8·92	·74	3·68
32 " " 33	9·25	·77	3·97
33 " " 34	9·59	·80	4·25
34 " " 35	9·93	·83	4·54
35 " " 36	10·26	·86	4·82
36 " " 37	10·60	·88	5·11
37 " " 38	10·94	·91	5·39
38 " " 39	11·27	·94	5·64
39 " " 40	11·61	·97	5·81
40 " " 41	11·95	1·00	5·97
41 " " 42	12·29	1·02	6·14
42 " " 43	12·62	1·05	6·31
43 " " 44	12·96	1·08	6·47
44 " " 45	13·30	1·11	6·64
45 " " 46	13·63	1·14	6·81
46 " " 47	13·97	1·16	6·98
47 " " 48	14·31	1·19	7·14
48 " " 49	14·64	1·22	7·31
49 " " 50	14·98	1·25	7·48
50 " " 51	15·32	1·28	7·64
51 " " 52	15·69	1·31	7·85
52 " " 53	16·30	1·36	8·15
53 " " 54	16·90	1·41	8·45
54 " " 55	17·51	1·46	8·75
55 " " 56	18·11	1·51	9·05
56 " " 57	18·72	1·56	9·36
57 " " 58	19·32	1·61	9·66
58 " " 59	19·93	1·66	9·96
59 and over	20·40	1·70	10·20

TABLE II

Service of a woman who is a Nurse, Physiotherapist, Midwife or Health Visitor who enters employment in which Superannuation Benefits are payable at the age of 55

Age (1)	Amount of transfer value appropriate in respect of each £100 of remuneration in relation to each completed period of service, namely:—		
	Contributing Service		Non-Contributing Service
	Year (2)	Month (3)	Year (4)
	£	£	£
Under 25	7·40	·62	2·00
25 and under 26	7·76	·65	2·17
26 „ „ 27	8·32	·69	2·58
27 „ „ 28	8·88	·74	2·99
28 „ „ 29	9·44	·79	3·41
29 „ „ 30	10·00	·83	3·82
30 „ „ 31	10·56	·88	4·23
31 „ „ 32	11·12	·93	4·64
32 „ „ 33	11·69	·97	5·05
33 „ „ 34	12·25	1·02	5·46
34 „ „ 35	12·81	1·07	5·87
35 „ „ 36	13·37	1·11	6·28
36 „ „ 37	13·93	1·16	6·69
37 „ „ 38	14·49	1·21	7·10
38 „ „ 39	15·05	1·25	7·52
39 „ „ 40	15·61	1·30	7·84
40 „ „ 41	15·96	1·33	7·98
41 „ „ 42	16·24	1·35	8·12
42 „ „ 43	16·52	1·38	8·26
43 „ „ 44	16·80	1·40	8·40
44 „ „ 45	17·08	1·42	8·54
45 „ „ 46	17·36	1·45	8·68
46 „ „ 47	17·64	1·47	8·82
47 „ „ 48	18·15	1·51	9·08
48 „ „ 49	18·68	1·56	9·34
49 „ „ 50	19·22	1·60	9·61
50 „ „ 51	19·75	1·65	9·88
51 „ „ 52	20·28	1·69	10·14
52 „ „ 53	20·82	1·73	10·41
53 „ „ 54	21·35	1·78	10·67
54 „ „ 55	21·88	1·82	10·94
55 and over	22·00	1·83	11·00

TABLE III

(a) Service of a Male Officer whose employment is by way of manual labour

Age (1)	Amount of transfer value appropriate in respect of each £100 of remuneration in relation to each completed period of service, namely:—		
	Contributing Service		Non-Contributing Service
	Year (2)	Month (3)	Year (4)
	£	£	£
Under 25	5·00	·42	1·80
25 and under 26	5·00	·42	1·80
26 „ „ 27	5·21	·43	1·80
27 „ „ 28	5·42	·45	1·83
28 „ „ 29	5·63	·47	2·04
29 „ „ 30	5·84	·49	2·24
30 „ „ 31	6·05	·50	2·45
31 „ „ 32	6·26	·52	2·66
32 „ „ 33	6·47	·54	2·87
33 „ „ 34	6·72	·56	3·07
34 „ „ 35	7·00	·58	3·28
35 „ „ 36	7·28	·61	3·49
36 „ „ 37	7·56	·63	3·69
37 „ „ 38	7·84	·65	3·90
38 „ „ 39	8·13	·68	4·06
39 „ „ 40	8·41	·70	4·20
40 „ „ 41	8·69	·72	4·35
41 „ „ 42	8·97	·75	4·49
42 „ „ 43	9·25	·77	4·63
43 „ „ 44	9·54	·80	4·77
44 „ „ 45	9·82	·82	4·91
45 „ „ 46	10·10	·84	5·05
46 „ „ 47	10·38	·87	5·19
47 „ „ 48	10·66	·89	5·33
48 „ „ 49	10·97	·91	5·48
49 „ „ 50	11·43	·95	5·72
50 „ „ 51	11·90	·99	5·95
51 „ „ 52	12·36	1·03	6·18
52 „ „ 53	12·82	1·07	6·41
53 „ „ 54	13·29	1·11	6·64
54 „ „ 55	13·75	1·15	6·88
55 „ „ 56	14·22	1·19	7·11
56 „ „ 57	14·68	1·22	7·34
57 „ „ 58	15·14	1·26	7·57
58 „ „ 59	15·61	1·30	7·80
59 „ „ 60	16·07	1·34	8·04
60 „ „ 61	16·54	1·38	8·27
61 „ „ 62	17·00	1·42	8·50
62 „ „ 63	17·00	1·42	8·50
63 „ „ 64	17·00	1·42	8·50
64 and over	17·00	1·42	8·50

TABLE III

(b) Service of a Female Officer whose employment is by way of manual labour

Age (1)	Amount of transfer value appropriate in respect of each £100 of remuneration in relation to each completed period of service, namely:—		
	Contributing Service		Non-Contributing Service
	Year (2)	Month (3)	Year (4)
	£	£	£
Under 20	4·60	·38	·30
20 and under 21	4·60	·38	·30
21 " " 22	4·77	·40	·37
22 " " 23	4·99	·42	·56
23 " " 24	5·21	·43	·75
24 " " 25	5·43	·45	·94
25 " " 26	5·65	·47	1·14
26 " " 27	5·87	·49	1·33
27 " " 28	6·10	·51	1·52
28 " " 29	6·32	·53	1·71
29 " " 30	6·54	·55	1·90
30 " " 31	6·76	·56	2·10
31 " " 32	7·01	·58	2·42
32 " " 33	7·48	·62	2·79
33 " " 34	7·96	·66	3·16
34 " " 35	8·44	·70	3·53
35 " " 36	8·92	·74	3·90
36 " " 37	9·40	·78	4·27
37 " " 38	9·87	·82	4·63
38 " " 39	10·35	·86	5·00
39 " " 40	10·83	·90	5·37
40 " " 41	11·31	·94	5·65
41 " " 42	11·79	·97	5·89
42 " " 43	12·26	1·02	6·13
43 " " 44	12·74	1·06	6·37
44 " " 45	13·22	1·10	6·61
45 " " 46	13·70	1·14	6·85
46 " " 47	14·18	1·18	7·09
47 " " 48	14·65	1·22	7·33
48 " " 49	15·13	1·26	7·57
49 " " 50	15·61	1·30	7·81
50 " " 51	16·09	1·34	8·04
51 " " 52	16·57	1·38	8·28
52 " " 53	17·04	1·42	8·52
53 " " 54	17·52	1·46	8·76
54 " " 55	18·00	1·50	9·00
55 " " 56	18·48	1·54	9·24
56 " " 57	18·96	1·58	9·48
57 " " 58	19·43	1·62	9·72
58 " " 59	19·91	1·66	9·96
59 " " 60	20·39	1·70	10·20
60 and over	20·40	1·70	10·20

EXPLANATORY NOTE

(This note is not part of the regulations but is intended to indicate their general purport.)

These regulations amend the Local Government (Superannuation) Regulations (Northern Ireland) 1962 which are made under section 2(1) of the Local Government (Superannuation) Act (Northern Ireland) 1950 and which provide for the superannuation of persons in the employment of local authorities and bodies designated by the Ministry under the Act. The regulations in Part II form a part of an arrangement for interchange of superannuation rights between the Northern Ireland Local Government service and employment under an Isle of Man authority.

The main changes contained in Part I are—

(*a*) the introduction of optional arrangements for widows' pensions at an increased rate in lieu of certain lump sum benefits, and of a system of allowances for the dependent children of deceased officers and pensioners (regulations 3 and 4 and Schedule A);

(*b*) a discretionary extension of the time limits within which movements between the Local Government service and other approved schemes must take place for superannuation rights to be transferred (regulations 12 and 21);

(*c*) a method of assessing the abatement of pensions of re-employed pensioners is specified where pensioners are re-employed for short periods or at varying remuneration (regulation 18);

(*d*) the revision of actuarial tables set out in the regulations and of the rules for applying them (regulations 26 and 27 and Schedules B and C).

The regulations in Part II amend the principal regulations to provide that—

(*a*) if a person transfers to service as a pensionable employee with an Isle of Man authority within a prescribed period (generally twelve months) from employment superannuable under the Local Government (Superannuation) Regulations (Northern Ireland) 1962 and gives notice that he wishes the regulations to be applied in his case a transfer value shall be paid by the Northern Ireland Local Government Officers' Superannuation Committee in order to secure rights for him in his new scheme in respect of superannuable service already rendered by him; and

(*b*) if a pensionable employee of an Isle of Man authority transfers within a prescribed period (generally twelve months) to employment superannuable under the Local Government (Superannuation) Regulations (Northern Ireland) 1962 and gives notice that he wishes the regulations to be applied in his case any prior Isle of Man service in respect of which a transfer value is received shall be reckonable for superannuation purposes in relation to his new employment.

The regulations in Part I come into force on 1st April 1971, and the regulations in Part II have limited retrospective effect but will operate only at the request of the person concerned.