STATUTORY INSTRUMENTS

1978 No. 425 (S. 44)

PENSIONS

The Local Government Superannuation (Scotland) Amendment Regulations 1978

Made - - - -	*15th March* 1978
Laid before Parliament	*16th March* 1978
Coming into Operation	*6th April* 1978

In exercise of the powers conferred on me by sections 2 and 15 of the Superannuation (Miscellaneous Provisions) Act 1948(**a**) as amended by section 11 of the Superannuation (Miscellaneous Provisions) Act 1967(**b**) and section 29 of the Superannuation Act 1972(**c**), sections 7 and 12 of the Superannuation Act 1972, section 110 of the National Insurance Act 1965(**d**) as continued in force by regulation 3 of the National Insurance (Non-participation–Transitional Provisions) Regulations 1974(**e**) and paragraph 7 of Schedule 3 to the Social Security (Consequential Provisions) Act 1975(**f**) being the appropriate Minister for the purposes of the said section 110 in relation to the schemes for the provision of pensions and other benefits under regulations made under section 7 of the Superannuation Act 1972, and of all other powers enabling me in that behalf, after consultation with such associations of local authorities as appeared to me to be concerned and such representatives of other persons likely to be affected by the regulations as appeared to me to be appropriate, I hereby make the following regulations:—

Title and commencement

1.—(1) These regulations may be cited as the Local Government Superannuation (Scotland) Amendment Regulations 1978 and shall come into operation and have effect from 6th April 1978 except regulation 13, which shall have effect as from 16th May 1975.

(2) The Local Government Superannuation (Scotland) Regulations 1974 and 1975(**g**) (in these regulations referred to as "the principal regulations") and these regulations may be cited together as the Local Government Superannuation (Scotland) Regulations 1974 to 1978.

Interpretation

2.—(1) In these regulations, unless the context otherwise requires, words and expressions to which meanings are assigned by the principal regulations have the same respective meanings.

(a) 1948 c. 33. (b) 1967 c. 28. (c) 1972 c. 11. (d) 1965 c. 51.
(e) S.I. 1974/2057. (f) 1975 c. 18. (g) S.I. 1974/812; 1975/638.

(2) In these regulations, unless the context otherwise requires, any reference to any enactment, rule, regulation or scheme shall be construed as a reference to that enactment, rule, regulation or scheme as amended, modified, extended, applied or re-enacted or remade by or under any other enactment, rule, regulation (including any regulation in these regulations) or scheme.

(3) The Interpretation Act 1889(**a**) shall apply for the interpretation of these regulations as it applies for the interpretation of an Act of Parliament.

Amendment of definitions in the principal regulations

3.—(1) In regulation A3(1) of the principal regulations the following definition shall be inserted after the definition of "appropriate superannuation fund"—

> "approved non-local government scheme" means a non-local government scheme which is wholly approved by the Commissioners of Inland Revenue under section 208 of the Income and Corporation Taxes Act 1970(**b**), or approved by the said Commissioners under section 222 of that Act or under Chapter II of Part II of the Finance Act 1970(**c**) or approved for the purposes of Part P by the said Commissioners;".

(2) In the said regulation A3(1) the following definitions shall be inserted after the definition of "national service"—

> " "non-local government employment" means employment in which the person participates in a non-local government scheme and "approved non-local government employment" shall be construed as employment in which the person participates in an approved non-local government scheme;
>
> "non-local government scheme" means a superannuation scheme or other arrangements for superannuation, other than—
>
> (*a*) the superannuation scheme provided in the Acts of 1937 to 1953 and the regulations made thereunder or in the Local Government Superannuation Acts 1937 to 1953(**d**) and the regulations made thereunder;
>
> (*b*) a superannuation scheme provided in regulations for the time being in force under section 7 of the Act of 1972; or
>
> (*c*) a local Act scheme;".

(3) In the said regulation A3(1) the following definition shall be inserted after the definition of "service"—

> " "statutory scheme" means a scheme established under section 1 of the the Act of 1972 or other arrangements for superannuation maintained in pursuance of regulations made, or having effect as if made, under sections 9 and 10 of that Act or section 1 of the Police Pensions Act 1976(**e**) or a Firemen's Pension Scheme made under the Fire Services Act 1947(**f**);".

(**a**) 1889 c. 63. (**b**) 1970 c. 10. (**c**) 1970 c. 24.
(**d**) 1937 c. 68; 1939 c. 18; 1953 c. 25. (**e**) 1976 c. 35. (**f**) 1947 c. 41.

Amendment of the principal regulations relating to pensionable employees

4.—(1) In regulation B2(1) of the principal regulations after the end of sub-paragraph (*b*)(ii) there shall be inserted the words—

"or

(iii) satisfies the requirements of Part III of Schedule 1,".

(2) At the end of regulation B2(4) there shall be added the words—

"(*e*) an employee of a scheduled body in respect of whom contributions to the Merchant Navy Officers Pension Fund are made.".

Amendment of the principal regulations relating to return of employee's contributions in certain cases

5.—(1) In regulation C8(1)(*b*) of the principal regulations the words "or in respect of employment in respect of which he became, by virtue of Part P, entitled to reckon a period as reckonable service" shall be inserted after the word "regulations".

(2) In regulation C8(2)(ii) of the principal regulations the words "the duties of, or otherwise in relation to," shall be deleted.

(3) In regulation C8(3) of the principal regulations the words "the performance of the duties of, or otherwise in relation to," shall be deleted.

(4) At the end of the said regulation C8(3) the full stop shall be deleted and the following shall be inserted—

": Provided that in the case of a pensionable employee who ceases to be employed in the circumstances mentioned in regulation E2(1)(*c*) the power of the employing authority under this paragraph shall apply only in respect of any contributions relating to a period of service in respect of which the employing authority has given a direction as to forfeiture under regulation L12.".

(5) The following regulation shall be substituted for regulation C8(5) of the principal regulations—

"(5) An administering authority shall not make any payment under paragraph (2) to such a person as is mentioned in sub-paragraph (*a*) of that paragraph—

(i) before the expiration of a year from the date on which he ceases to be employed, or

(ii) until a claim for payment has been made to them,

whichever event first occurs:

Provided that no payment shall be made under (i) where the person has given a written notice to the administering authority requesting postponement of such payment.".

Amendment of the principal regulations relating to reckonable service

6. In regulation D1(1)(*g*) of the principal regulations—

(*a*) the word "or", in the third place where it occurs, shall be omitted; and

(*b*) after the words "D14" there shall be inserted the words "or Part P".

Amendment of the principal regulations relating to qualifying service

7. In regulation D2(*d*) of the principal regulations—

(*a*) the word "or", in the second place where it occurs, shall be omitted; and

(*b*) after the words "D16" there shall be inserted the words "or Part P".

Addition to the principal regulations relating to previous service of certain whole-time manual workers

8. After regulation D14 of the principal regulations there shall be added the following regulation—

"Previous service of certain whole-time manual workers

D14A.—(1) If a person who—

(*a*) becomes a pensionable employee by virtue of regulation B2(1)(*b*)(iii); or

(*b*) on or after the appointed day and before the date of coming into operation of this regulation becomes employed by a scheduled body, after ceasing to be employed in non-local government employment and becomes, or has become, a pensionable employee by virtue of regulation B2(1)(*b*)(i),

within the period specified in paragraph (3), pays into the appropriate superannuation fund a sum equal to the contributions which he would have been required to pay to that fund in respect of the period beginning with the date on which he became employed in the employment in which he is a pensionable employee as mentioned above and ending with the day immediately before the date on which he so became a pensionable employee, he shall, in relation to that employment, be entitled to reckon the last mentioned period as reckonable service.

(2) The sum paid by a person under paragraph (1) shall be treated as contributions made by him under regulation C1 or C2 to the appropriate superannuation fund in relation to the employment in which he became a pensionable employee as mentioned in paragraph (1).

(3) The period referred to in paragraph (1) shall be—

(*a*) in the case of such a person as is mentioned in sub-paragraph (*a*) of paragraph (1), 6 months after the date on which he became a pensionable employee as therein mentioned; and

(*b*) in the case of such a person as is mentioned in sub-paragraph (*b*) of that paragraph, 6 months after the date on which he became a pensionable employee as therein mentioned or, where this is later, 6 months after the date of coming into operation of this regulation.".

Certain persons who become subject to certain other superannuation schemes

9. After regulation G3 of the principal regulations there shall be added the following regulation—

"Certain persons who become subject to certain other superannuation schemes

G4.—(1) Subject to the conditions in paragraph (2) being satisfied, this regulation shall apply to a person—

(*a*) who either—

(i) is in the employment of a passenger transport executive by virtue of which he is a pensionable employee; or

(ii) is in the employment of a body (other than a scheduled body) mentioned in regulation G3 by virtue of which he is a pensionable employee; or

(iii) is in the employment of a body mentioned in paragraph (4) of regulation B4 and by virtue of an agreement made, or continued in force as if made, under that regulation is in that employment entitled to participate in the benefits of a superannuation fund maintained under Part B; and

(*b*) for whose superannuation in that employment that body can make other provision under an approved non-local government scheme.

(2) The conditions referred to in paragraph (1) are that—

(*a*) the person shall notify the body in whose employment he is as mentioned in paragraph (1)(*a*) and the appropriate administering authority in writing that he desires this regulation to apply to him; and

(*b*) that body and that authority shall consent to the application to him of this regulation.

(3) A person to whom this regulation applies—

(*a*) shall not, on and after the date on which he becomes subject in the employment mentioned in paragraph (1)(a) to an approved non-local government scheme, in that employment be liable to contribute to the appropriate superannuation fund; and

(*b*) shall be treated for the purposes of these regulations as if he had ceased to hold that employment on the day immediately before that date.

(4) In this regulation, for the purpose of giving on or after 6th April 1978 a notification under paragraph (2), "approved non-local government scheme" means such a scheme which is a contracted-out scheme within the meaning of the Social Security Pensions Act 1975(a).".

Amendment of the principal regulations relating to certificates as to reduction in remuneration

10.—(1) The following paragraph shall be substituted for regulation L10(1) of the principal regulations—

"(1) Where a pensionable employee has, in consequence of a material change in circumstances (being a change resulting from his incapacity to continue to discharge efficiently the duties of his post or otherwise from circumstances beyond his control), suffered a reduction in the remuneration of his employment, the employing authority—

(*a*) on the application of the employee, shall, or

(*b*) on their own initiative, may,

issue to that employee a certificate that there has been a material change in circumstances:

(a) 1975 c. 60.

Provided that an employing authority shall not issue such a certificate where the employee has suffered—

(*a*) a reduction in the remuneration of his employment which is made on the termination of, or on the occasion of any reduction in, a temporary increase in such remuneration; or

(*b*) a temporary reduction in the remuneration of his employment.".

Amendment of the principal regulations relating to forfeiture of rights

11. The following regulation shall be substituted for regulation L12 of the principal regulations—

"L12.—(1) If—

(*a*) a pensionable employee is or has been convicted of an offence, being an offence in connection with his employment; and

(*b*) the employing authority apply to the Secretary of State, on or after the date of coming into operation of this regulation and within three months of such conviction, for a certificate that such offence was either gravely injurious to the State or is liable to lead to serious loss of confidence in the public service, and the Secretary of State so certifies; and

(*c*) the employee (whether before or after the conviction) is or has been dismissed, or resigns or has resigned, or otherwise ceases or has ceased to hold his employment, in consequence of such offence,

the employing authority may direct that all or any of the rights enjoyed by or in respect of the employee with respect to his previous service (being rights under Parts C, D, E, F, J and N) shall be forfeited:

Provided that no such direction shall be given for the forfeiture of any such rights to the extent that such rights are represented by any payments under paragraph (3).

(2) An employing authority who apply to the Secretary of State for a certificate under this regulation shall forthwith send to the employee concerned and to the appropriate administering authority a copy of the application.

(3) Where an employee has been dismissed or has resigned or otherwise ceased to hold his employment in consequence of an offence such as is mentioned in paragraph (1)(*a*), then notwithstanding that the employing authority have made no decision under regulation L8 as to the employee's entitlement to a benefit under these regulations the employing authority may in their discretion at any time after such dismissal, resignation or cesser, and until such time as such a decision is made or a direction as to forfeiture is given by them (whichever shall first occur), from time to time direct the appropriate administering authority to pay to the employee or to the spouse or any dependant of the employee (as may be specified in the direction) such sums as the employing authority may specify, not exceeding at any time the total of the sums which would at that time be payable to or in respect of the employee with respect to his service if a direction as to forfeiture were not given under this regulation, and the administering authority shall make such payments accordingly, and any such payments shall be deemed to have been made to the employee or to the other person who would be entitled thereto if a direction as to forfeiture were not given under this regulation.

(4) A direction given by an employing authority under paragraph (3) shall not constitute a decision as to a person's entitlement for the purpose of regulation L8.

(5) Paragraph (1) shall not apply to any case where before the date of coming into operation of this regulation the employing authority have directed forfeiture of all or any rights (notwithstanding that such direction has been or is rendered ineffective on appeal under regulation H2 or H3) or have determined not to give a direction as to forfeiture.".

Addition to the principal regulations relating to transfer of certain sums from superannuation funds

12. The following regulation shall be added after regulation L14 of the principal regulations—

"L15.—(1) If a pensionable employee of an administering authority is dismissed or resigns or otherwise ceases to hold his employment in consequence of an offence of a fraudulent character or grave misconduct, being such an offence or such misconduct in connection with his employment, then if that authority have suffered direct financial loss by reason of the offence or misconduct that authority may transfer from the superannuation fund maintained by them to the appropriate fund—

(*a*) in the case of a pensionable employee who ceases to be employed in the circumstances mentioned in regulation E2(1)(*a*), (*b*) or (*c*), a sum not exceeding the lesser of the following amounts—

(i) the whole, or any part, of the employee's contributions, being contributions not returned to the employee or paid to his wife or any dependant of his under regulation C8(3), and being contributions relating to any period or periods of service in respect of which the authority have directed, under regulation L12, that all rights enjoyed by or in respect of the employee shall be forfeited; and

(ii) the amount of the direct financial loss suffered by the authority in consequence of the offence or misconduct;

(*b*) in the case of any other pensionable employee, a sum not exceeding the lesser of the following amounts—

(i) the whole, or any part, of the employee's contributions not returned to the employee or paid to his wife or any dependant of his under regulation C8(3); and

(ii) the amount of the direct financial loss suffered by the authority in consequence of the offence or misconduct.

(2) If a pensionable employee of an employing authority who are not an administering authority is dismissed or resigns or otherwise ceases to hold his employment in consequence of an offence of a fraudulent character or grave misconduct, being such an offence or such misconduct in connection with his employment, then if the employing authority have suffered direct financial loss by reason of the offence or misconduct the appropriate administering authority shall on demand from the employing authority, pay to the employing authority out of the superannuation fund maintained by the administering authority—

(*a*) in the case of a pensionable employee who ceases to be employed in the circumstances mentioned in regulation E2(1)(*a*), (*b*) or (*c*), a sum not exceeding the lesser of the following amounts—

(i) the whole, or any part, of the employee's contributions, being contributions not returned to the employee or paid to his wife or any dependant of his under regulation C8(3), and being contributions relating to any period or periods of service in respect of which the employing authority have directed, under regulation L12, that all rights enjoyed by, or in respect of the employee shall be forfeited; and

(ii) the amount of the direct financial loss suffered by the employing authority in consequence of the offence or misconduct;

(*b*) in the case of any other pensionable employee, a sum not exceeding the lesser of the following amounts—

(i) the whole, or any part, of the employee's contributions not returned to the employee or paid to his wife or any dependant of his under regulation C8(3); and

(ii) the amount of the direct financial loss suffered by the employing authority in consequence of the offence or misconduct:

Provided that—

(i) where a payment in lieu of contributions has been made or is due in respect of a pensionable employee, the appropriate administering authority shall not under this paragraph be required to pay to the employing authority so much of the employee's contributions as amounts to one-half of such payment in lieu of contributions; and

(ii) where an administering authority have paid to an employing authority a sum under this paragraph, the employing authority shall, if the administering authority are thereafter required to pay a transfer value in respect of the employee to whom the payment of such sum relates, on demand by the administering authority repay to the administering authority a sum equal to the said sum paid to the authority.".

Amendment of the principal regulations relating to transitional provisions for local government reorganisation

13.—(1) In the heading of regulation N12 of the principal regulations and in sub-paragraph (1)(*a*)(i) of that regulation for the words "section 215 of the Local Government (Scotland) Act 1973" there shall be substituted the words "section 34 of the Local Government (Scotland) Act 1975".

(2) After regulation N12(3) of the principal regulations there shall be inserted the following paragraph—

"(4) A person to whom sub-paragraph (1)(*a*) of this regulation applies but who was not immediately before he so transferred an officer within the meaning of the Health Service Regulations and who would otherwise become a pensionable employee in terms of regulation B2 shall not so become without his agreement so long as he is employed without a disqualifying break of service by a scheduled body on duties reasonably comparable to those on which he was engaged immediately before he was so transferred.".

Addition to the principal regulations relating to interchange

14. After Part N of the principal regulations there shall be added the following:—

"PART P

INTERCHANGE

P1. In this Part, unless the context otherwise requires—

"fund authority" means—

(*a*) in relation to a person who became, or ceased to be, employed in his local government employment before 16th May 1974, the local authority within the meaning of the Act of 1937 maintaining the superannuation fund to which the person became a contributor after he ceased to be employed in non-local government employment or, as the case may be, was last a contributor before he became employed in approved non-local government employment; and

(*b*) in relation to a person who became, or ceased to be, employed in his local government employment on or after 16th May 1974, the scheduled body maintaining the superannuation fund to which the person became a contributor after he ceased to be employed in non-local government employment or, as the case may be, was last a contributor before he became employed in approved non-local government employment;

"local Act authority" and "local Act scheme" have—

(*a*) in relation to any time before 25th March 1972, the same meanings as in the Act of 1937; and

(*b*) in relation to any time on or after 25th March 1972, the same meanings as in section 8 of the Act of 1972;

"local government employer", in relation to a person who is, or has been, employed in local government employment, means the body which is, or is treated as being, the employing authority or former employing authority for the purposes of the Acts of 1937 to 1953, the principal regulations or a local Act scheme, as the case may be;

"local government employment" means—

(*a*) in relation to any time before 16th May 1974, employment by virtue of which the person employed was, or was deemed to be, a contributory employee or local Act contributor within the meaning of the Act of 1937; and

(*b*) in relation to any time on or after 16th May 1974, employment by virtue of which the person employed is, or is deemed to be, a pensionable employee within the meaning of the principal regulations;

"scheme managers" means—

(*a*) in the application of these regulations to a statutory scheme, the Minister of the Crown or police or fire authority administering the scheme; and

(*b*) in any other case, the person responsible for the management of a non-local government scheme;

"the date of coming into operation of this Part" means the date of coming into operation of regulation 14 of the Local Government Superannuation (Scotland) Amendment Regulations 1978(a).

Persons transferring to approved non-local government employment

P2.—(1) Subject to the provisions of this Part and to the conditions of paragraph (3) this regulation shall apply—

(*a*) if the scheme managers consent, to a person who becomes, or has become, employed in approved non-local government employment, having ceased to be employed in local government employment on or after 31st March 1972; and

(*b*) if the scheme managers and the local government employer consent, to a person who becomes, or has become, employed in approved non-local government employment within 12 months, or such longer period as the local government employer may in any particular case allow, of having ceased to be employed in local government employment before 31st March 1972.

(2) This regulation shall not apply to any person—

(*a*) who has become entitled to and received payment of any benefit (including a return of contributions) in respect of his local government employment, other than,

(i) if he ceased to be employed in his local government employment before 16th May 1974 and has received a return of contributions; or

(ii) if he ceased to be employed in his local government employment on or after 16th May 1974 and before the date of coming into operation of this Part and on ceasing to be employed in that employment was entitled to reckon an aggregate of less than 5 years' reckonable service and qualifying service and has received a return of contributions; or

(*b*) in respect of whom a transfer value has been paid by the fund authority since he ceased to be employed in his local government employment; or

(*c*) who, on becoming employed in approved non-local government employment, became entitled, without any condition as to receipt of a transfer value, to reckon service in his local government employment in relation to his approved non-local government employment; or

(*d*) who, on ceasing to be employed in his local government employment on or after 6th April 1978, has attained pensionable age within the meaning of the Social Security Act 1975(b).

(3) The conditions referred to in paragraph (1) are that the person shall—

(*a*) within 6 months after becoming employed in approved non-local government employment or, within 6 months after the date of coming into operation of this Part, or within such longer period as the local government employer may in any particular case allow, notify the fund authority in writing that he desires this regulation to apply to him; and

(a) S.I. 1978/425. (b) 1975 c. 14.

(*b*) if he is such a person as is described in (i) or (ii) of sub-paragraph (*a*) of paragraph (2), within 3 months after the date on which he notified in writing that he desired this regulation to apply to him, pay to the fund authority an amount equal to any sum paid to him by way of return of contributions, including interest (if any), on or after ceasing to be employed in his local government employment, together with any further sum by way of interest required under regulation P4.

Payment of transfer value

P3. The fund authority shall, in respect of a person to whom regulation P2 applies—

(*a*) pay out of their superannuation fund to the scheme managers a transfer value, calculated in accordance with the provisions of Schedule 20; and

(*b*) furnish the scheme managers and the person with a statement showing how the transfer value has been calculated.

Interest on returned contributions

P4. The local government employer of a person to whom regulation P2(3)(*b*) applies shall require him to pay compound interest with yearly rests, at such rate of interest as the Secretary of State may from time to time specify, in respect of each complete year beginning with the date on which payment of the return of contributions was made to him and ending with the date on which he makes notification under regulation P2(3)(*a*).

Termination of right to payment out of fund authority's superannuation fund

P5. Notwithstanding anything in the Acts of 1937 to 1953, the former regulations, any local Act scheme or any other provisions of these regulations, a person to whom regulation P2 applies shall cease to be entitled to any payment out of the superannuation fund administered by the fund authority in respect of his service for which a transfer value has been paid by that authority under regulation P3.

Rights of persons who having transferred to the Communities' scheme do not become entitled to benefits thereunder

P6.—(1) Where—

(*a*) a transfer value has been paid under regulation P3 in respect of a person by reason of his having become employed in the service of an institution of the Communities and thereby having become a participant in the Communities' scheme; and

(*b*) the person subsequently ceases to be employed in the service of that institution in such circumstances that he does not, on so ceasing become entitled under that scheme to a benefit by way of annual amounts (whether payable immediately or prospectively),

then, if the scheme managers pay to the fund authority by whom the transfer value was paid a sum equal to the amount of that transfer value, together with compound interest with yearly rests, at such rate of interest as the Secretary of State may from time to time specify, in respect of each complete year beginning with the date on which the transfer value was paid and ending with the date on which the scheme managers pay the aforementioned sum, the person shall be entitled to the rights specified in paragraph (2) below and nothing in regulation P5 shall apply to any such rights unless a transfer value under regulation P3 is subsequently paid.

(2) The rights to which a person is entitled under paragraph (1) above shall be the following rights—

(*a*) where he ceased to be employed in his local government employment before 31st March 1972, the like benefits, other than a return of contributions, as those which would have become payable to or in respect of him under the Acts of 1937 to 1953 or a local Act scheme in respect of service for which the transfer value mentioned in paragraph (1) was paid if, immediately before he so ceased, he had attained the age of 65 years and been entitled to reckon 10 years' service and if this Part had not applied to him, shall be payable to and in respect of him, out of the superannuation fund of the fund authority, as from the relevant date; and

(*b*) where he ceased to be employed in his local government employment on or after 31st March 1972, the like benefits, other than a return of contributions, as those which—

(i) if, on so ceasing, he became entitled to benefits under Part E or a local Act scheme, would have become payable to or in respect of him under that Part or that scheme in respect of service for which the transfer value mentioned in paragraph (1) above was paid if this Part had not applied to him; or

(ii) if, on so ceasing, he did not become so entitled, would have become payable to or in respect of him under Part E or a local Act scheme in respect of such service as aforesaid if, immediately before he ceased that employment, he had been entitled to reckon an aggregate of 5 years' reckonable service and qualifying service or 5 years' service for the purpose of determining whether he was entitled to a benefit under a local Act scheme and if this Part had not applied to him,

and such benefits shall be deemed to be benefits under regulation E2(1)(*c*) but shall not be payable to or in respect of him, out of the superannuation fund of the fund authority, before the relevant date.

(3) In this regulation—

"Communities' scheme" means the superannuation scheme applicable to officials and other servants of the European Communities in terms of articles 2 and 3 of Council Regulation (EEC, Euratom, ECSC) No. 259/68(**a**);

(a) O.J. No. L.56, 4.3.1968 p. 1 (O.J./S.E. 1968(I), p. 30).

"institution of the Communities" means an institution of the European Economic Community, of the European Atomic Energy Community or of the European Coal and Steel Community or a body treated as one of those institutions for the purposes of the Communities' scheme; and

"relevant date" means—

(*a*) in relation to a person who ceased to be employed in his local government employment before 31st March 1972, the date on which he ceased to be employed in the service of the institution of the Communities mentioned in paragraph (1) above or, where this is later, the earliest date at which, if he had remained in his local government employment without any break of service and become a pensionable employee on 16th May 1974, he would have become entitled, on ceasing to be employed, to a retirement pension by virtue of sub-paragraph (*a*) or, as the case may be, (*b*)(ii) of regulation E2(1); and

(*b*) in relation to a person who ceased to be employed in his local government employment on or after 31st March 1972, the date on which he ceased to be employed in the service of the institution of the Communities mentioned in paragraph (1) above or, where this is later, the date on which the benefits to which he became entitled on ceasing to be employed in his local government employment or, as the case may be, to which he would have become so entitled if, immediately before he ceased to be employed in that employment, he had been entitled to reckon an aggregate of 5 years' reckonable service and qualifying service would, if this Part had not applied to him, have become payable to him under Part E.

Persons transferring from non-local government employment

P7.—(1) Subject to the conditions of paragraph (3) this regulation shall apply—

(*a*) to a person who becomes employed in local government employment, having ceased to be employed in non-local government employment on or after 31st March 1972; and

(*b*) if the local government employer consents—

(i) to a person who becomes employed in local government employment having ceased to be employed in non-local government employment before 31st March 1972; and

(ii) to a person who on or after 31st March 1972 and before the date of coming into operation of this Part became employed in local government employment, having ceased to be employed in non-local government employment; and

(iii) to a person who before 31st March 1972 became employed in local government employment within 12 months, or such longer period as the local government employer may in any particular case allow, of having ceased to be employed in non-local government employment.

(2) This Part of these regulations shall not apply to any person who last became employed in local government employment before 31st March 1972 unless he was in local government employment on that date.

(3) The conditions referred to in paragraph (1) are that—

(*a*) the person shall, within 6 months after becoming employed in local government employment or, if he became employed in that employment before the date of coming into operation of this Part, within 6 months after that date, or within such longer period as the local government employer may in any particular case allow, notify the fund authority in writing that he desires this regulation to apply to him; and

(*b*) the fund authority shall receive into the superannuation fund administered by them a transfer value in respect of the person from the scheme managers.

Crediting of reckonable service and qualifying service

P8.—(1) A person to whom regulation P7 applies shall be entitled to reckon—

(*a*) such a period as is calculated in accordance with the provisions of Schedule 21 as reckonable service for all purposes other than for the purpose of determining whether he is entitled to a benefit under Part E or any such benefit is payable in respect of him; and

(*b*) any service to which the transfer value relates which would have been reckonable under the non-local government scheme for the purpose of determining whether he was entitled to a benefit thereunder, to the same extent, as qualifying service.

(2) For the purpose of making any calculation under Part E such period of reckonable service as is reckonable by a person by virtue of paragraph (1)(*a*) above shall be treated as reckonable service after 31st March 1972.

Computation of contributions

P9.—(1) Where a person to whom regulation P7 applies ceases to be employed in his local government employment in circumstances in which there is payable to him under regulation C8(2) an amount by way of return of contributions (with or without interest) then, in calculating that amount, the amount of the contributions paid by him shall be deemed to be increased by the aggregate of the following 2 sums—

(i) if his non-local government scheme contains provision for return of contributions, such sum as would have been payable by way of a return of contributions, including interest (if any), under his non-local government scheme at the date of payment of the transfer value received under regulation P7(3)(b) had that transfer value not been paid, and

(ii) such sum as was paid by him by way of superannuation contributions during the period which has become reckonable as reckonable service under regulation P8 which has not been taken into account under sub-paragraph (i).

(2) Where under regulation C8(2) the amount payable by way of return of contributions is a sum equal to the amount of a person's contributions with compound interest thereon, compound interest shall also be payable on the amount by which those contributions are increased under paragraph (1) above, calculated in the manner described in regulation C8(2)(i) in respect of the period from the date of payment of the transfer value.

(3) Notwithstanding anything in this regulation previously contained, the sum by which contributions are increased under paragraph (1) above shall not include any sum in respect of contributions which were returned to and retained by the person who had paid them.

National Insurance modification of retirement pension in respect of the period reckonable by virtue of regulation P8 as reckonable service

P10.—(1) Where a person to whom regulation P7 applies does not in his local government employment enjoy unmodified status within the meaning of Part F so much of any retirement pension payable to him at the termination of his local government employment as is attributable to the period he is entitled to reckon by virtue of regulation P8 as reckonable service shall be reduced in like manner as if—

(*a*) he had during that period been a person within Case B within the meaning of the said Part F; and

(*b*) that period were service after 31st August 1947 for which his contributions were reduced.

(2) Where a person to whom this Part applies was in his non-local government employment subject to a statutory scheme under which he was subject to a reduction of pension in connection with graduated retirement benefit under section 36 of the Insurance Act, any retirement pension payable to him at the termination of his local government employment shall be reduced by the amount by which his pension under that scheme would have been reduced in connection as aforesaid.

(3) Reduction shall take effect on the date when a retirement pension becomes payable unless the person has not then reached pensionable age within the meaning of the Social Security Act 1975, in which case the reduction shall take effect on the date on which he reaches that age.

Continuation in certain cases of participation in certain policy schemes on transfer to employment under a scheduled body

P11.—(1) This regulation shall apply to a person who becomes employed in an employment in which, but for the provisions of this regulation, he would be a pensionable employee, having within 12 months before becoming so employed, or within such longer period as the scheduled body by whom he is so employed may in any particular case allow, been employed in employment in which he was a participant in a scheme mentioned in paragraph (4) below.

(2) If a person to whom this regulation applies, within 3 months after becoming employed in such employment as is mentioned in paragraph (1) notifies the scheduled body by whom he is so employed in writing that he desires this paragraph to apply in his case, that body may—

(*a*) where the terms of the relevant scheme so provide or permit, pay contributions authorised or required by that scheme to be paid by the employer; or

(*b*) in any other case, subject to the policies held in respect of the person under the relevant scheme being assigned to the body, make suitable arrangements to be approved by the Secretary of State for carrying out that scheme with such modifications as may be appropriate,

and in that event the person shall not in that employment be subject to any provisions of regulations made under section 7 of the Act of 1972 except those contained in this regulation.

(3) Where contributions are paid by a body under paragraph (2) above, the body shall deduct from the person's remuneration the amount of the contributions required by the relevant scheme to be paid by the employee.

(4) The reference in paragraph (1) above to a scheme mentioned in this paragraph is a reference to the superannuation scheme operated under the Federated Superannuation System for Universities or the Federated Superannuation Scheme for Nurses and Hospital Officers or any other similar superannuation scheme approved for the purposes of this regulation by the Secretary of State.

Option for certain persons subject to policy schemes and arrangements to become pensionable employees

P12.—(1) This regulation shall apply to a person who is in the employment of a scheduled body but is not in that employment a pensionable employee by reason only of rule 3 or 3A of the Superannuation (Policy and Local Government Schemes) Interchange (Scotland) Rules, 1948 to 1971(**a**) or regulation N 12(2).

(2) If a person to whom this regulation applies, within 3 months after the date of coming into operation of this Part, notifies the scheduled body mentioned in paragraph (1) in writing that he desires this paragraph to apply to him, or has before the date of coming into operation of this Part, notified the scheduled body to like effect, then—

(*a*) as from the first day of the month next following the month in which he notifies the scheduled body as aforesaid or the date of coming into operation of this Part, whichever is the later, no further contributions, authorised or required to be paid by the employer in respect of him by the scheme or other arrangements for the provision of superannuation benefits in which he has during his employment with that body continued to participate, shall be paid by that body; and

(*b*) on the day referred to in sub-paragraph (*a*) he shall in his employment with that body become a pensionable employee.

(3) A person who is a pensionable employee by virtue of paragraph (2) shall be entitled to reckon as qualifying service the period during which contributions authorised or required by the scheme or other arrangements mentioned in sub-paragraph (*a*) of that paragraph were paid by or in respect of him.

(**a**) S.I. 1948/1462, 1955/982, 1971/1879.

Assignment of Policies

P13.—(1) This regulation shall apply to—

(*a*) a person who has become a pensionable employee by virtue of exercising an option under regulation P12, after having been a participant in a relevant policy scheme;

(*b*) a person employed on the date of coming into operation of this Part by a body to whom regulation B4 applies who is a participant in a relevant policy scheme, and who within 3 months after that date becomes a person to whom these regulations apply by virtue of an agreement under regulation B4; or

(*c*) a person who has entered, on or after 16th May 1974 and before the date of coming into operation of this Part, the employment of a scheduled body or a body which in terms of regulation B4 is so treated, who has become a pensionable employee or is so treated in terms of the said regulation B4, and who, at any time within the period of 12 months before entering such employment, or such longer period as the scheduled body, or as the case may be the body and the appropriate administering authority may agree, was a participant in a relevant policy scheme,

and has retained rights in that relevant policy scheme by way of policies of insurance in respect of the whole of the premiums which have been paid.

(2) A person to whom this regulation applies shall, after the fulfilment of the conditions mentioned in paragraph (3), be entitled to reckon—

(*a*) such period as is calculated in accordance with paragraph (4) as reckonable service for all purposes other than for the purpose of determining whether he is entitled to a benefit under Part E or any such benefit is payable in respect of him; and

(*b*) any service to which the policies assigned as aftermentioned relate, as qualifying service.

(3) The conditions referred to in paragraph (2) are that—

(*a*) the person shall within 3 months after the date on which he first becomes or is treated as having become a pensionable employee or within 3 months after the date of coming into operation of this Part, whichever is the later, notify his employing authority in writing that he intends to relinquish the rights which he has retained in the relevant policy scheme; and

(*b*) all the policies of insurance by way of which he has retained such rights shall be assigned to the fund authority and held for surrender or otherwise by the fund authority freed and discharged in relation to the person from the trusts and conditions of the relevant policy scheme.

(4) Subject to sub-paragraphs (*b*) and (*c*), the reckonable service referred to in paragraph (2)(*a*) shall be as follows: —

(*a*) Where the relevant policy scheme is the Federated Superannuation System for Universities, a scheme parallel with the Federated

Superannuation System for Universities or the Federated Superannuation Scheme for Nurses and Hospital Officers, any period of service during which the whole of the policies of insurance have been fully maintained shall be reckonable in the proportion of 9 years' reckonable service for every 10 years of the said period up to 31st March 1972, or where the relevant policy scheme concerned is any other scheme such proportion as is determined by the Secretary of State, and in the like proportion for the remainder of the said period, shorter periods being reckoned proportionately;

(*b*) Any period of part-time service shall be treated as whole-time service for a proportionately reduced period;

(*c*) Any period of service during which less than the full insurance premiums have been paid in respect of the policies assigned shall be reduced to a length which bears the same proportion to the whole of such period as the amount of insurance premiums paid bears to the full insurance premiums payable.

(5) Where any insurance policy assigned was purchased with the proceeds of a transfer value paid by a local authority, a local authority in England or Wales, a statutory scheme or any other scheme which is for the time being treated by the Secretary of State as a statutory scheme for the purposes of this Part, the service represented by such transfer value shall be treated as service during which the premiums to a policy scheme have been fully maintained.

(6) The reckonable service credited under this regulation shall be treated for the purposes of Part F as if it had been service of a person within Case B.

(7) Where a person to whom this regulation applies ceases to be employed in his local government employment in circumstances in which there is payable to him under regulation C8(2) an amount by way of return of contributions, then, in calculating that amount, the amount of contributions paid by him under regulation C1 shall be deemed to be increased by the amount of any payments made by him towards the maintenance of the insurance policies assigned in terms of paragraph (3)(*b*).

(8) In this regulation "relevant policy scheme" means the Federated Superannuation System for Universities or the Federated Superannuation Scheme for Nurses and Hospital Officers or a scheme which the Secretary of State approves for the purposes of this regulation or approved under rule 3 or 3A of the Superannuation (Policy and Local Government Schemes) Interchange (Scotland) Rules, 1948 to 1971 or a scheme to which any person contributed by reason of regulation N12(2).".

Amendment of the principal regulations relating to whole-time manual workers

15. At the end of Part II of Schedule 1 to the principal regulations there shall be added the following:—

"PART III *Regulation B2(1)(b)(iii)*

Whole-time manual workers

The requirements to be satisfied in order that a whole-time manual

worker of a body described in Part I of Schedule 1 may be a pensionable employee by virtue of regulation B2(1)(*b*)(iii) are that—

(*a*) he became employed by that body as such a worker after ceasing to be employed in non-local government employment;

(*b*) he has, within the period of 12 months beginning with the date on which he became so employed, by notice in writing given to the administering authority appropriate to pensionable employees under the aforesaid body, elected that he shall become a pensionable employee; and

(*c*) he has, within that period, given an undertaking to the aforesaid administering authority that, if he becomes a pensionable employee under the aforesaid body, he will apply to have his pension rights relating to his non-local government scheme transferred to them or preserved in the non-local government scheme.".

Amendment of the principal regulations relating to maximum length of additional periods of service

16. In paragraph 1 of Schedule 7 to the principal regulations—

(*a*) in sub-paragraph (2)(*a*)(iii) the word "or" shall be omitted;

(*b*) after the end of sub-paragraph (2)(*a*)(iv) there shall be inserted the words—

"or

(v) any period by virtue of regulation P8, other than any period which the person is entitled so to reckon by reason of a transfer value having been paid in respect of previous employment which was subject to a statutory scheme,"; and

(*c*) in sub-paragraph (2)(*a*) after the words "pensionable employee" there shall be inserted the words ", in the case of a person who is entitled to reckon as reckonable service any period mentioned in (i) to (iv) above," and after the word "periods" there shall be inserted the words "and, in the case of a person who is entitled to reckon as reckonable service any period mentioned in (v) above, after the end of the last of the previous employments".

Addition to the principal regulations relating to interchange calculations

17. After Schedule 19 to the principal regulations there shall be inserted the following schedules—

Regulation P3 "SCHEDULE 20

CALCULATION OF TRANSFER VALUES

1. The transfer value payable under regulation P3 in respect of any person shall be—

(*a*) the aggregate of the sums calculated in accordance with paragraph

2 of this schedule in respect of his accrued pension, accrued retiring allowance and, if the person is a man, his accrued widow's pension, less—

(i) a sum (calculated as aforesaid) in respect of accrued modification; and

(ii) any additional contributory payments remaining unpaid at the date when the person ceased to be employed in his local government employment,

together with—

(*b*) compound interest with yearly rests, at such rate of interest as the Secretary of State may from time to time specify, in respect of each complete year beginning with the date on which the person ceased to be employed in his local government employment and ending with the date on which the transfer value is paid.

2.—(1) The sums in respect of accrued pension, accrued retiring allowance and accrued modification shall be calculated by multiplying the accrued pension by the pension factor, the accrued retiring allowance by the retiring allowance factor and the accrued modification by the modification factor, such factors being the factors in the appropriate table in this schedule in relation to the person's age at the date when he ceased to be employed in local government employment.

(2) The sum in respect of accrued widow's pension shall be calculated by multiplying the accrued widow's pension by four.

3. In this schedule—

"accrued pension" means the annual retirement pension (however named) to which apart from any reduction falling to be made in that pension in connection with retirement pension under section 30 of the Insurance Act or section 28 of the Social Security Act 1975 or graduated retirement benefit under section 36 of the Insurance Act the person would have become entitled if, on the date when he ceased to be employed in his local government employment—

(*a*) he had attained the age of 65 years; and

(*b*) (i) where the person ceased to be employed in that employment before 31st March 1972, he had complied with any requirement as to a minimum period of qualifying service and, notwithstanding anything in any enactment—

(A) if in that employment he was a contributory employee within the meaning of the Act of 1937, for the purpose of calculating the amount of that pension his service had been calculated in accordance with regulation 4(1) to (1B) of the Benefits regulations; and

(B) his entitlement to that pension had been calculated by reference to completed years and completed days;

(ii) where the person ceased to be employed in that employment

on or after 31st March 1972, he had been entitled to reckon an aggregate of not less than 5 years' reckonable service and qualifying service; and

(*c*) he had completed any additional contributory payments;

"accrued retiring allowance" means the lump sum retiring allowance (however named) to which the person would have become entitled if, on the date when he ceased to be employed in his local government employment—

(*a*) he had attained the age of 65 years; and

(*b*) (i) where the person ceased to be employed in that employment before 31st March 1972, he had complied with any requirement as to a minimum period of qualifying service and, notwithstanding anything in any enactment—

(A) if in that employment he was a contributory employee within the meaning of the Act of 1937, for the purpose of calculating the amount of that allowance his service had been calculated in accordance with regulation 4(1) to (1B) of the Benefits regulations; and

(B) his entitlement to that allowance had been calculated by reference to completed years and completed days;

(ii) where the person ceased to be employed in that employment on or after 31st March 1972, he had been entitled to reckon an aggregate of not less than 5 years' reckonable service and qualifying service; and

(*c*) he had completed any additional contributory payments; and

(*d*) if the person is a man, he had been married and he and his wife had not been judicially separated;

"accrued widow's pension" means the annual widow's pension (however named) which, after any initial period during which it might not have been payable, would have been payable in respect of the person if, on the date when he ceased to be employed in his local government employment—

(*a*) he had been married and he and his wife had not been judicially separated; and

(*b*) by virtue of his having attained the age of 65 years, he had been in receipt of a pension equivalent to his accrued pension; and

(*c*) he had died;

"accrued modification" means the amount by which the accrued pension would be reduced in connection with retirement pension under section 30 of the Insurance Act or section 28 of the Social Security Act 1975 or graduated retirement benefit under section 36 of the Insurance Act.

TABLE 1 — MEN

Age	Pension factor	Retiring allowance factor	Modification factor
Under 20	5.00	.60	.25
20	5.05	.60	.25
21	5.10	.61	.25
22	5.15	.61	.30
23	5.20	.61	.30
24	5.25	.62	.30
25	5.30	.62	.35
26	5.35	.63	.40
27	5.40	.63	.40
28	5.45	.63	.45
29	5.50	.64	.50
30	5.55	.64	.50
31	5.60	.65	.55
32	5.65	.66	.60
33	5.70	.66	.65
34	5.75	.67	.70
35	5.80	.67	.80
36	5.85	.68	.90
37	5.90	.68	1.00
38	5.95	.68	1.10
39	6.00	.69	1.20
40	6.05	.69	1.30
41	6.10	.70	1.40
42	6.15	.70	1.50
43	6.20	.71	1.60
44	6.25	.72	1.70
45	6.30	.72	1.80
46	6.40	.73	1.90
47	6.50	.74	2.00
48	6.60	.74	2.20
49	6.70	.75	2.40
50	6.80	.75	2.60
51	6.90	.76	2.90
52	7.10	.76	3.20
53	7.30	.77	3.50
54	7.50	.78	3.80
55	7.70	.79	4.20
56	8.00	.80	4.60
57	8.30	.81	5.00
58	8.60	.82	5.40
59	9.00	.84	5.80
60	9.50	.86	6.30
61	9.50	.88	6.80
62	9.50	.91	7.40
63	9.50	.94	8.10
64	9.50	.98	9.00
65	9.50	1.00	9.50

TABLE 2 — WOMEN

Age	Pension factor	Retiring allowance factor	Modification factor
Under 20	7.00	.60	.50
20	7.05	.60	.50
21	7.10	.61	.55
22	7.15	.61	.60
23	7.20	.61	.65
24	7.25	.62	.70
25	7.35	.62	.75
26	7.40	.63	.80
27	7.45	.63	.85
28	7.50	.63	.90
29	7.55	.64	.95
30	7.65	.64	1.05
31	7.70	.65	1.15
32	7.80	.66	1.25
33	7.90	.66	1.35
34	7.95	.67	1.45
35	8.05	.67	1.55
36	8.15	.68	1.65
37	8.25	.68	1.75
38	8.35	.68	1.85
39	8.45	.69	1.95
40	8.55	.69	2.10
41	8.65	.70	2.25
42	8.75	.70	2.45
43	8.85	.71	2.65
44	8.95	.72	2.90
45	9.05	.73	3.15
46	9.15	.74	3.40
47	9.25	.75	3.70
48	9.35	.76	4.00
49	9.45	.77	4.35
50	9.55	.78	4.75
51	9.65	.79	5.15
52	9.80	.80	5.60
53	9.95	.81	6.10
54	10.10	.82	6.65
55	10.30	.83	7.25
56	10.50	.84	7.95
57	10.75	.85	8.75
58	11.05	.87	9.65
59	11.40	.89	10.65
60	11.75	.91	11.75
61	11.75	.93	11.75
62	11.75	.95	11.75
63	11.75	.97	11.75
64	11.75	.99	11.75
65	11.75	1.00	11.75

SCHEDULE 21 *Regulation P8*

CALCULATION OF RECKONABLE SERVICE TO BE CREDITED UNDER REGULATION P8

1. Subject to the provisions of this schedule, the period which a person shall be entitled to reckon as reckonable service by virtue of regulation P8 shall be a period equal to the period of reckonable service which would enable the fund authority to pay under regulation P3, by reference to his age and pensionable pay, a transfer value of the amount which that authority received in respect of him under regulation P7.

2. For the purposes of paragraph 1 above—

(*a*) in the case of a person who was subject in his non-local government employment to a statutory scheme or to any other scheme which is for the time being treated by the Secretary of State as a statutory scheme for the purposes of this schedule—

(i) the calculation of the period he is to be entitled to reckon as reckonable service is to be made by reference to his age, and to the rate of pensionable pay, used in the calculation of the transfer value received;

(ii) where an amount of a person's pay has been disregarded in connection with retirement pension under section 30 of the Insurance Act or section 28 of the Social Security Act 1975 the pensionable pay shall be increased by that amount; and

(iii) any sum representing interest included in the transfer value received is to be ignored;

(*b*) in the case of a person who was subject in his non-local government employment to any other scheme—

(i) if he became employed in his local government employment before 8th May 1975—

(A) the calculation of the period he is to be entitled to reckon as reckonable service is to be made by reference to his age, and the annual rate of his remuneration, on 1st April 1972 or, where this is later, on the date when he became employed in his local government employment (here referred to as the "relevant date"); and

(B) the sum received as a transfer value shall be deemed to be the sum notified to the fund authority by the scheme managers which the fund authority would have received in respect of the person had the transfer value been calculated and paid on the relevant date;

(ii) if he became employed in his local government employment on or after 8th May 1975, the calculation of the period he is to be entitled to reckon as reckonable service is to be made by reference to his age, and the annual rate of his remuneration, on the date when he became so employed or, if the transfer value in respect of him is received by the fund

authority more than one year after he became so employed, on the date when the transfer value is received;

(iii) any sum representing interest which is included in the transfer value received is to be taken into account;

(*c*) the pension in respect of the period last mentioned in paragraph 1 shall be deemed—

(i) where the person is such a person as is mentioned in paragraph (1) of regulation P10, to be subject to that paragraph:

Provided that that paragraph shall have effect for this purpose as if at the end there were added the words—

"and

(*c*) at the end of regulation F7(2) there were added the words "and a proportionate amount in respect of part of a year of such service";

(ii) where the person is such a person as is mentioned in paragraph (2) of regulation P10, to be subject to that paragraph;

(*d*) where—

(i) the pensionable pay mentioned in paragraph 2(*a*) above relates to a period of part-time employment, the pensionable pay shall be deemed to be the pensionable pay notified to the fund authority by the scheme managers as the pensionable pay by reference to which the transfer value received would have been calculated had the person during that period been in a single comparable whole-time employment;

(ii) the remuneration mentioned in paragraph 2(*b*) above relates to part-time employment, the remuneration on the relevant date shall be deemed to be the remuneration notified to the fund authority by the local government employer as the remuneration which would have been paid in respect of a single comparable whole-time employment.".

Revocations and Savings

18.—(1) The rules mentioned in paragraph (2) of this regulation are hereby revoked.

(2) The rules referred to in paragraph (1) of this regulation are—

(i) The Superannuation (Policy and Local Government Schemes) Interchange (Scotland) Rules, 1948;

(ii) The Superannuation (Policy and Local Government Schemes) Interchange (Scotland) Amendment Rules, 1955;

(iii) The Superannuation (Policy and Local Government Schemes) Interchange (Scotland) Amendment Rules 1971.

(3) Section 38(2) of the Interpretation Act 1889 shall apply as if these regulations were an Act of Parliament and as if the rules revoked by these regulations were Acts of Parliament repealed by an Act of Parliament.

19. Insofar as anything done under or for the purposes of a rule revoked by these regulations could have been done under or for the purposes of a provision of the principal regulations as amended by these regulations, it shall be deemed to have been done under or for the purposes of that provision.

20. Any reference in any enactment, rule, regulation, scheme or document to any provision of a rule revoked by these regulations shall, insofar as it has been re-enacted, with or without modifications, by a provision of the principal regulations as amended by these regulations, be construed, unless the context otherwise requires, as a reference to the provisions so re-enacted.

Bruce Millan,

One of Her Majesty's Principal Secretaries of State.

New St. Andrew's House,
Edinburgh.
15th March 1978.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations amend the Local Government Superannuation (Scotland) Regulations 1974 and 1975 by making provision for the transfer of superannuation rights in respect of local government employment to other pension schemes and vice versa including the calculation of transfer values payable from the local government superannuation fund and the service to be credited in the local government scheme.

Account is also taken of the requirements of the Social Security Act 1973 regarding restrictions on forfeiture of pension benefits.

The Regulations make a relaxation to the existing provisions to allow manual workers who have transferred from another pension scheme the option of becoming pensionable employees before completion of the one year qualifying period. They also introduce a restriction on the circumstances in which a certificate as to reduction in remuneration may be issued and make a few minor amendments of a corrective nature.

The Regulations revoke the Superannuation (Policy and Local Government Schemes) Interchange (Scotland) Rules, 1948 to 1971 which are superseded by Part P introduced by Regulation 14.

Under powers conferred by section 12(1) of the Superannuation Act 1972 the provisions of Regulation 13 (transitional provisions for local government reorganisation) are brought into force with effect from 16th May 1975.

SI 1978/425
ISBN 0-11-083425-9

