contributions. The only change of substance is the introduction in the definition of superannuation allowance of a reference to superannuation benefits (by way of annual amounts) payable under superannuation regulations made under section 1 of the Local Government Superannuation Act, 1953.

1954 No. 1259 (S. 122)

The Local Government Superannuation (Teachers) (Scotland) Regulations, 1954

Made - - - -	23*rd September*, 1954
Laid before Parliament	30*th September*, 1954
Coming into Operation	1*st October*, 1954

In exercise of the powers conferred on me by provisos (*b*) and (*c*) to section 15 and subsection (6) of section 31 of the Local Government Superannuation (Scotland) Act, 1937(**a**), as amended by the Local Government Superannuation Act, 1953(**b**), and of all other powers enabling me in that behalf, I hereby make the following regulations:—

1. These regulations may be cited as the Local Government Superannuation (Teachers) (Scotland) Regulations, 1954, and shall come into operation on the first day of October, 1954.

2.—(1) In these regulations, unless the context otherwise requires, the following expressions have the meanings hereby assigned to them—

"the Act of 1937" means the Local Government Superannuation (Scotland) Act, 1937;

"the Act of 1953" means the Local Government Superannuation Act, 1953;

"the Teachers Superannuation Scheme" means the Superannuation Scheme for Teachers (Scotland) 1952(**c**), or the Schemes revoked by that Scheme, as the case may be;

"superannuation allowance" means superannuation allowance under Part I of the Act of 1937 or benefit under the superannuation regulations, being a benefit by way of annual amounts such as is mentioned in paragraph (*a*) or (*c*) of subsection (3) of section 1 of the Act of 1953; and

"the superannuation regulations" means regulations made by the Secretary of State under section 1 of the Act of 1953.

(2) The Interpretation Act, 1889(**d**), applies to the interpretation of these regulations as though these regulations and the regulations hereby revoked were Acts of Parliament.

(**a**) 1 Edw. 8 & 1 Geo. 6. c. 69.
(**b**) 1 & 2 Eliz. 2. c. 25.
(**c**) *See* S.I. 1952/464 (1952 I, p. 873).
(**d**) 52 & 53 Vict. c. 63.

(3) References in these regulations to section 15 of the Act of 1937 shall be construed as references to that section as amended by sections 4 and 16 of and the Second Schedule to the Act of 1953.

3. The Local Government Superannuation (Teachers) (Scotland) Regulations, 1939(a), are hereby revoked.

4.—(1) In computing the reduction in the amount receivable by any person in any year in respect of superannuation allowance to be made under section 15 of the Act of 1937 in respect of any sum paid or payable at any time under the Teachers Superannuation Scheme which was or is in the nature of a capital payment, or which represents a return of contributions in respect of a period of service which has been reckoned as contributing service in calculating the superannuation allowance, account shall be taken of that sum in manner following, that is to say—

(*a*) the amount of any sum paid under the Teachers Superannuation Scheme on or before the date on which the superannuation allowance was or is awarded or becoming payable thereunder at any time thereafter which was or is in the nature of a capital payment shall be divided by the factor shown in the Schedule to these regulations in relation to the class of the person and to his age at the date on which the sum was paid or becomes payable, and the resulting amount shall be treated as a sum receivable by him by virtue of the Teachers Superannuation Scheme in any year;

(*b*) the amount representing any balance of his contributions under the Teachers Superannuation Scheme which he has become entitled to be repaid at the date of award of the superannuation allowance in respect of a period of service which has been reckoned as contributing service in calculating the superannuation allowance shall be divided by the factor shown in the Schedule to these regulations in relation to the class of the person and to his age at the date on which the superannuation allowance was or is awarded, and the resulting amount shall be treated as a sum receivable by him by virtue of the Teachers Superannuation Scheme in any year;

(*c*) the amount representing any balance of his contributions under the Teachers Superannuation Scheme which he has become or may become entitled to be repaid after the date of award of the superannuation allowance in respect of a period of service which has been reckoned as contributing service in calculating the superannuation allowance shall be divided by the factor shown in the Schedule to these regulations in relation to the class of the person and to his age at the date on which he so becomes entitled to be repaid that balance of his contributions, and the resulting amount shall be treated as a sum receivable by him by virtue of the Teachers Superannuation Scheme in any year:

Provided that if, after the provisions of either sub-paragraph (*b*) or (*c*) of this paragraph have become applicable in relation to any person, superannuation allowance under the Teachers Superannuation Scheme is granted to him, then—

(i) if the aggregate amount of the deductions made from his superannuation allowance by reason of the previous operation of those provisions or the corresponding provisions contained in the Local Government Superannuation (Teachers) (Scotland) Regulations, 1939, is equal to or exceeds the amount granted to him by way of lump sum under the

(a) S.R. & O. 1939/556 (Rev. XVII, p. 908: 1939 II, p. 2674).

Teachers Superannuation Scheme the provisions of sub-paragraph (*b*) or (*c*) of this paragraph, as the case may be, shall cease to have any further effect in relation to him, the amount granted to him by way of lump sum under the Teachers Superannuation Scheme shall be deemed not to be a payment in the nature of a capital payment within the meaning of sub-paragraph (*a*) of this paragraph, and the amount, if any, by which the aggregate amount aforesaid exceeds the amount granted by way of lump sum aforesaid shall be divided by the factor shown in the Schedule to these regulations in relation to the class of the person and to his age at the date on which the superannuation allowance under the Teachers Superannuation Scheme is granted to him and the resulting amount shall be applied in reduction of the deduction to be made in any year under section 15 of the Act of 1937 in respect of the amount granted to him by way of an annual sum under the Teachers Superannuation Scheme;

(ii) if such aggregate amount as is mentioned in head (i) of this proviso is less than the amount granted to him by way of lump sum under the Teachers Superannuation Scheme such latter amount for the purpose of the application of sub-paragraph (*a*) of this paragraph shall be deemed to be the difference between that amount and such aggregate amount as aforesaid and sub-paragraphs (*b*) and (*c*) of this paragraph shall cease to have any further effect in relation to him.

(2) If, after the provisions of either sub-paragraph (*b*) or (*c*) of the preceding paragraph of this regulation have become applicable in relation to any person, a repayment of the amount representing the balance of that person's contributions under the Teachers Superannuation Scheme is made to him, those provisions shall, in respect of the amount so repaid, continue to apply in the same manner as they have previously applied in relation to him for the purpose of computing the reduction to be made in his superannuation allowance in any year under section 15 of the Act of 1937 and no further account for that purpose shall be taken of that amount.

5. If a contributory employee in the calculation of whose superannuation allowance account is taken of such service under the Teachers Superannuation Scheme as is mentioned in section 15 of the Act of 1937 surrenders or has surrendered in accordance with rules made under subsection (2) of section 4 of the Teachers (Superannuation) Act, 1937(**a**), or the provisions of Article 44 of the Teachers Superannuation Scheme, part of the annual sum granted to him by way of superannuation allowance under the Teachers Superannuation Scheme, the annual sum receivable by him in any year by virtue of the Teachers Superannuation Scheme shall for the purposes of section 15 of the Act of 1937 be deemed to be the annual sum which would have been receivable by him in that year but for the surrender.

Dated this 23rd day of September, nineteen hundred and fifty-four.

James Stuart.
One of Her Majesty's Principal Secretaries of State.

St. Andrew's House,
Edinburgh 1.

(a) 1 Edw. 8 & 1 Geo. 6. c. 47.

SCHEDULE

Age	Factor			
	Men		Women	
	A.	B.	A.	B.
Under 60 years	10·0	—	12·5	—
60 years but under 61 years	10·0	11·6	12·5	13·4
61 „ „ „ 62 „	10·0	11·2	12·5	13·0
62 „ „ „ 63 „	10·0	10·8	12·5	
63 „ „ „ 64 „	10·0	10·4	12·1	
64 „ „ „ 65 „	10·0		11·7	
65 „ „ „ 66 „	9·7		11·2	
66 „ „ „ 67 „	9·3		10·8	
67 „ „ „ 68 „	8·9		10·3	
68 „ „ „ 69 „	8·5		9·9	
69 „ „ „ 70 „	8·1		9·5	
70 „ „ „ 71 „	7·7		9·0	

A. Applicable to pensioners who retired under the provisions of section 8 (1) (*a*) of the Act of 1937 or under any corresponding provisions of the superannuation regulations.

B. Applicable to pensioners who retired under the provisions of section 8 (1) (*b*) or 8 (1) (*c*) of the Act of 1937 or under any corresponding provisions of the superannuation regulations.

EXPLANATORY NOTE

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

Under section 15 of the Local Government Superannuation (Scotland) Act, 1937, a contributory employee is entitled to reckon, with certain limitations, previous service which is treated as first class service under the Teachers Superannuation Scheme or as service under the Schemes revoked by that Scheme. In such circumstances his local government superannuation allowance in any year is reduced by the amount receivable in that year under the Scheme and account is also required to be taken, in the manner prescribed by regulations, of any capital sum or return of contributions under the Scheme. These Regulations, which re-enact with few amendments the Local Government Superannuation (Teachers) (Scotland) Regulations, 1939, provide for the manner of taking account of any such sum or return of contributions. The only change of substance is the introduction in the definition of superannuation allowance of a reference to superannuation benefits (by way of annual amounts) payable under superannuation regulations made under section 1 of the Local Government Superannuation Act, 1953.