1954 No. 1212

The Local Government Superannuation (Transfer Value) Regulations, 1954

Made - - - -	*16th September*, 1954
Laid before Parliament	*22nd September*, 1954
Coming into Operation	*1st October*, 1954

The Minister of Housing and Local Government, in exercise of his powers under section 29, subsection (3) of section 30 and subsection (6) of section 36 of the Local Government Superannuation Act, 1937(a), and of all other powers enabling him in that behalf, hereby makes the following regulations:—

PART I

GENERAL

Citation and commencement

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

Interpretation

2.—(1) In these regulations the following expressions have the meanings hereby assigned to them—

"the Act of 1937" means the Local Government Superannuation Act, 1937;

"the Act of 1939" means the Local Government Staffs (War Service) Act, 1939(b);

"the Act of 1946" means the National Insurance Act, 1946(c);

"the Act of 1948" means the Superannuation (Miscellaneous Provisions) Act, 1948(d);

"the Act of 1953" means the Local Government Superannuation Act, 1953(e);

"the benefits regulations" means the Local Government Superannuation (Benefits) Regulations, 1954(f);

"the Minister" means the Minister of Housing and Local Government.

(2) References in these regulations to female officers or servants with a pensionable age of fifty-five years are references to female officers or servants whose entitlement to a benefit by way of annual amounts (other than a benefit payable in consequence of permanent ill-health or infirmity of mind or body) arises, if they have completed any requisite minimum period of service, on attainment of the age of fifty-five years.

(a) 1 Edw. 8 & 1 Geo. 6. c. 68.
(b) 2 & 3 Geo. 6. c. 94.
(c) 9 & 10 Geo. 6. c. 67.
(d) 11 & 12 Geo. 6. c. 33.
(e) 1 & 2 Eliz. 2. c. 25.
(f) S.I. 1954/1048, p. 1595 above.

(3) Unless the context otherwise requires, references in these regulations to any enactment shall be construed as references to that enactment as amended or modified by any subsequent enactment.

(4) References in these regulations to a person entering further employment within twelve months after the material date shall be construed in relation to a person to whom section 6 of the Act of 1948 has become applicable, as a reference to a period of five years from the material date or such longer period as the Minister may, in any particular case, allow.

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

Revocation

3. The Local Government Superannuation (Transfer Value) Regulations, 1939(b), and the Local Government Superannuation (Transfer Value) (Amendment) Regulations, 1949(c), are hereby revoked:

Provided that—

(*a*) without prejudice to the general application of section 38 of the Interpretation Act, 1889 (which relates to the effect of repeals), in so far as any payment made or other thing done under the said regulations could have been made or done under a corresponding provision of these regulations it shall not be invalidated by these regulations but shall have effect as if it had been made or done under that provision;

(*b*) where the liability to pay a transfer value arose before the date of coming into operation of these regulations and the transfer value has not been paid before that date, the amount of the transfer value shall be calculated and, if the person in respect of whom it is paid enters further employment in the circumstances mentioned in paragraph 3 of the first schedule to these regulations, paragraph 3 of the second schedule to these regulations or paragraph 3 of the third schedule to these regulations, adjusted, as if these regulations had not been made.

PART II

TRANSFER VALUES UNDER SECTION 29 OF THE ACT OF 1937

4.—(1) The transfer value payable under subsection (1) of section 29 of the Act of 1937 in respect of a person who has ceased to hold one employment under a local authority and has entered one other employment under another local authority shall be calculated in accordance with the provisions contained in the first schedule to these regulations.

(2) The transfer value payable under subsection (1) of section 29 of the Act of 1937 in respect of a person who has ceased to hold one employment under a local authority and has entered part-time employment under two or more other local authorities shall be calculated in accordance with the provisions contained in the second schedule to these regulations.

(3) The transfer value payable under subsection (2) of section 29 of the Act of 1937 shall be calculated in accordance with the provisions contained in the third schedule to these regulations.

PART III

TRANSFER VALUES UNDER SECTION 30 (3) OF THE ACT OF 1937

5. The transfer value payable under subsection (3) of section 30 of the Act of 1937 (which relates to whole-time officers appointed in a temporary capacity), shall be calculated in accordance with the provisions contained in the fourth schedule to these regulations.

(a) 52 & 53 Vict. c. 63. (b) S.R. & O. 1939/329 (Rev. XVII, p. 847: 1939 II, p. 2604).
(c) S.I. 1949/629 (1949 I, p. 3111).

PART IV

REDUCTION OF TRANSFER VALUES IN CONSEQUENCE OF THE ACT OF 1946

6. Where under these regulations a transfer value is payable in respect of a person to whom regulation 3 of the National Insurance (Modification of Local Government Superannuation Schemes) Regulations, 1947(**a**), as amended(**b**), applies the amount of the transfer value shall be reduced by the sum shown in the appropriate column of the Table set out in the fifth schedule to these regulations in relation to an age which corresponds with that of the person on the date on which he ceased to be employed, or, if he is a person to whom section 6 of the Act of 1948 has become applicable, the date upon which he enters his new employment, in respect of each one pound of the amount by which any benefit by way of annual amounts to which he may become entitled as a contributory employee or local Act contributor may be reduced under the third schedule to the benefits regulations or under any corresponding provisions contained in a scheme made under the Act of 1937 or the Act of 1953 or under the local Act scheme in respect of any service of which account is taken in the calculation of the transfer value, and by a proportionate sum in respect of any fraction of a pound included in the said amount.

FIRST SCHEDULE

PROVISIONS FOR THE CALCULATION OF TRANSFER VALUES AND DIRECTIONS FOR THE USE OF THE SUBJOINED TABLES IN CONNECTION THEREWITH

General

1. In this schedule the following expressions, unless the context otherwise requires, have the meanings hereby assigned to them—

"added years", in relation to a person who had ceased to be a contributory employee or local Act contributor, means any additional years of service which that person would have been entitled to reckon under—

(*a*) regulation 12 of the benefits regulations or under that regulation as applied by regulations made under paragraph 2 of the Third Schedule to the Act of 1953 (which relates to justices' clerks and their staffs) or paragraph 1 of the Fourth Schedule to the Act of 1953 (which relates to probation officers and their staffs); or

(*b*) regulations made by the Minister under paragraph (*b*) of subsection (1) of section 13 of the Act of 1937 (which relates to the reckoning of service on a change of employment) or by the Minister and Secretary of State acting jointly under subsection (1) of section 38 of the Act of 1937 and subsection (1) of section 36 of the Local Government Superannuation (Scotland) Act, 1937(**c**) (which relate to reciprocal arrangements between England and Scotland); or

(*c*) any similar provision contained in a local Act or local Act scheme or in any such scheme as adapted by regulations made under paragraph 6 of the Third Schedule or paragraph 1 of the Fourth Schedule to the Act of 1953,

for the purpose of calculating a benefit if, on the material date, he had been entitled thereto;

"age", in relation to any person, means his age on the material date, or, if he is a person to whom section 6 of the Act of 1948 has become applicable, the date upon which he enters his new employment;

(**a**) S.R. & O. 1947/1245 (Rev. XVI, p. 273: 1947 I, p. 1498).
(**b**) *See* Rev. XVI, p. 273 and *see also* S.I. 1949/632, 1466, 1952/938 (1949 I, pp. 2750, 2752; 1952 II, p. 2192).
(**c**) 1 Edw. 8 & 1 Geo. 6. c. 69.

" contributing service " means—

(*a*) in relation to a person who has ceased to be a contributory employee, service which, in relation to his former employment, would have been reckonable as contributing service for the purpose of calculating a benefit under the benefits regulations or under a scheme made under any provision of the Local Government Superannuation Acts, 1937 to 1953, or under a local Act modifying, adapting or applying the Act of 1937 or the Act of 1953, if on the material date he had been entitled to a benefit thereunder; and includes, if in respect of any year of non-contributing service he would have been entitled in the circumstance aforesaid to a benefit at some fraction higher than one one-hundred-and-twentieth or, as the case may be, one one-hundred-and-sixtieth of his average remuneration, so much of that service as would be reckonable as contributing service under subsection (4) of section 2 of the Act of 1953, if it were non-contributing service to which the provisions of that subsection apply;

(*b*) in relation to a person who has ceased to be employed under a local Act authority, service, other than non-contributing service as defined in the local Act scheme, which, in relation to his former employment, would have been reckonable as service or as a period of contribution for the purpose of calculating a benefit payable to him under the local Act scheme if on the material date he had been entitled to that benefit;

" the material date ", in relation to any person in respect of whom a transfer value is payable, means the date upon which he ceased to hold his former employment;

" national service ", in relation to any person, means service of a description specified in the First Schedule to the Reserve and Auxiliary Forces (Protection of Civil Interests) Act, 1951(a), and includes any period immediately following the termination thereof during which (with the consent, in the case of a justices' clerk, of the authority by whom he was appointed, and in the case of any other person, of the authority or person by whom he was employed before undertaking that service) the person continues in similar service;

" non-contributing service ", in relation to any person, means service which is not contributing service and which would have been reckonable for the purpose of calculating a benefit under the benefits regulations or under a scheme made under any provision of the Local Government Superannuation Acts, 1937 to 1953, or under a local Act modifying, adapting or applying the Act of 1937 or the Act of 1953, or under a local Act scheme, if on the material date he had been entitled to a benefit thereunder;

" remuneration ", in relation to any person, means the annual remuneration of his former employment on which contributions were payable by him to a superannuation fund on the material date or, in the case of a person who in his former employment was a local Act contributor, the annual amount by which that employment was remunerated and on which contributions were payable by him to a superannuation fund on the material date:

Provided that—

(i) if, for the purposes of the foregoing definition, account is required to be taken of any fees payable to the person in respect of any service, the amount thereof shall be taken to be the annual average of the fees payable to him in respect of that service rendered during the three years ending on the material date or, if that service was of shorter duration, such shorter period;

(ii) references in the foregoing definition to contributions payable by a person shall include references to contributions which would have been payable by him but for any reduction or suspension of remuneration by reason of his absence from duty on leave or his absence from duty owing to ill-health or injury;

(a) 14 & 15 Geo. 6. c. 65.

(iii) the remuneration of an employee by whom reduced contributions were payable by virtue of provisions contained in regulations made under subsection (4) of section 69 of the Act of 1946 providing for the continued application of the Act of 1937 subject to the like modifications as were previously applicable to him by virtue of a scheme made under subsection (3) of section 28 of the Widows', Orphans' and Old Age Contributory Pensions Act, 1936(a), shall, so far as it is attributable to the period of contributing service in respect of which reduced contributions were payable, be taken to be the amount of the reduced annual remuneration on which the contributions were payable on the material date or, if the employee's contributions were reduced by reference directly to contributions which would otherwise be payable, the remuneration of the employee as hereinbefore defined less twenty times the difference between the aggregate contributions payable by him in respect of the year immediately preceding the material date and the aggregate contributions which would have been payable by him had no reduction been made;

"service", in relation to any person, means service as defined in section 40 of the Act of 1937 other than—

(*a*) such service as is mentioned in subsection (1) of section 17 of the Act of 1937 (which relates to teachers), not being such service as is mentioned in proviso (*a*) to that subsection;

(*b*) service, corresponding to service excluded by paragraph (*a*) of this definition, for the reckoning of which provision is made in a local Act scheme;

(*c*) any service in respect of which a contribution would have been payable under sub-paragraph (1) (*b*) of paragraph 2 of Part V of the Second Schedule to the Act of 1937 (which relates to mental hospital employees), if at the material date the person had become entitled to 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 includes any period (including added years) which by or under the Act of 1937, the Act of 1953 or any other enactment, is reckonable as service for the purpose of calculating the amount of any such benefit as aforesaid:

Provided that in relation to a person (not being a transferred poor law employee who in his former employment was subject to a local Act scheme with the benefit of such provisions as are mentioned in paragraph (*b*) of subsection (1) of section 26 of the Act of 1937 (which relates to the modification or replacement of local Act superannuation schemes), or was a contributory employee with the benefit of any of the following provisions, namely, paragraphs 3, 5 or 8 of Part I of the Second Schedule to the Act of 1937 (which relates to transferred poor law employees)) who was in his former employment in the whole-time employment of a single local authority, "service" means, in respect of previous part-time employment, whole-time service for a proportionately reduced period;

"war service", in relation to any person, means service in the armed forces of the Crown, being service rendered between the 14th day of August, 1914, and the 31st day of August, 1921, war service within the meaning of the Act of 1939, and any period after the termination of the last mentioned service during which (with the consent, in the case of a justices' clerk, of the authority by whom he was appointed, and in the case of any other person, of the authority or person by whom he was employed before undertaking that service) the person continues in similar service.

2. Subject as hereinafter provided, the transfer value payable in respect of any person shall be the aggregate of the sums respectively calculated in accordance with the following provisions by reference to his contributing service, if any, and by reference to his non-contributing service, if any:

(a) 26 Geo. 5 & 1 Edw. 8. c. 33.

Provided that such aggregate sum shall be reduced by—

(*a*) an amount equal to any sum together with any interest on any sum which, when the person ceased to hold the employment in relation to which the transfer value is payable, was paid to him by way of a return of contributions to or additional contributory payments into a superannuation fund or of moneys which, pursuant to any regulations or rules for the time being in force under any enactment were treated as such contributions as aforesaid ;

(*b*) an amount equal to any amount (estimated if necessary by an actuary appointed by the authority responsible for payment of the transfer value) which, when the person ceased to hold the aforesaid employment, remained to be paid by him as a condition of—

(i) reckoning as contributing service for the purpose of the Act of 1937 or any Act modifying or adapting that Act or, as the case may be, as service or a period of contribution for the purpose of the local Act scheme, any service which would not otherwise have been so reckonable ; or

(ii) reckoning a period of service or contribution at a greater length than the length at which it would otherwise have been reckonable for the purpose of calculating a benefit under the local Act scheme ; and

(*c*) an amount estimated by an actuary appointed by the authority responsible for payment of the transfer value to be the capital value of the employee's outstanding liability in respect of added years, unless those years are by virtue of sub-paragraph (7) of paragraph 4 of this schedule not reckonable as contributing service for the purposes of that paragraph.

3.—(1) If after a transfer value has been paid out of a superannuation fund relating to the former employment of a person in respect of his entry into one other employment, being a part-time employment under a local authority, that person, within twelve months after the material date, while retaining that part-time employment and without having ceased to hold any other employment which he may have held on the material date as a contributory employee or local Act contributor, enters the part-time employment of another local authority or of two or more other local authorities and becomes such an employee or contributor as aforesaid, the transfer value payable shall be calculated under the provisions of this schedule as if the person had simultaneously entered all the employments he has entered on or after the material date and as if his remuneration in relation to each part-time employment he has entered were such proportion of his annual remuneration on the material date as the annual remuneration of that part-time employment bears to the aggregate amount of the annual remuneration of the part-time employments, and the transfer value already paid shall be adjusted accordingly.

(2) References in sub-paragraph (1) of this paragraph to the annual remuneration of a part-time employment shall be construed as references to the annual remuneration of that employment on which superannuation contributions are payable.

Contributing service

4.—(1) The sum to be calculated by reference to a person's contributing service shall be ascertained in accordance with the provisions of this paragraph.

(2) The amounts shown under the heading "contributing service" in the appropriate column of the relative Table in relation to an age which corresponds with that of the person are to be multiplied respectively by the number of years, and of months aggregating less than one year, of contributing service reckonable at the material date.

(3) The sum of the two products aforesaid is an amount appropriate in respect of £100 of remuneration.

(4) A total amount is to be calculated proportionately by reference to the remuneration of the person.

(5) Where a person's service has not been continuous and each of two or more periods thereof consists of or includes a period of contributing service of less than one month, then, if a sum falls to be calculated under sub-paragraph (2) of this paragraph the periods of contributing service of less than one month shall be aggregated and, of the aggregate, each period of thirty days shall be counted as one month and any number of days smaller than thirty shall be disregarded.

(6) Where a person has less than one month's service the transfer value payable in respect of that service shall be the aggregate of the contributions paid or payable by him and by the authority employing him under the Act of 1937 or the local Act scheme in respect of that service after deduction of any sum paid to the person by way of a return of contributions.

(7) In calculating contributing service for the purposes of this paragraph—

(*a*) there shall be excluded any added years in respect of which the person does not elect to continue payments under regulations made under paragraph (*b*) of subsection (1) of section 13 of the Act of 1937 or which are otherwise not reckonable in his new employment;

(*b*) any period of contributing service which would have been reckonable at a length other than its actual length for purposes of calculating a benefit if, on the material date, the person had been entitled to a benefit, shall be reckoned at that other length.

Non-contributing service

5.—(1) The sum to be calculated by reference to a person's non-contributing service shall be ascertained in accordance with the provisions of this paragraph.

(2) The amount shown in the column under the heading "non-contributing service" in the relative Table in relation to an age which corresponds with that of the person is to be multiplied by the number of years of non-contributing service reckonable at the material date. For this purpose a period of six months or more of an uncompleted year shall be treated as a completed year, and any shorter period shall be disregarded.

(3) The product aforesaid is an amount appropriate in respect of £100 of remuneration.

(4) A total amount is to be calculated proportionately by reference to the remuneration of the person.

(5) Where a person's service has not been continuous and each of two or more periods thereof consists of or includes a period of non-contributing service of less than one month, the periods of non-contributing service of less than one month shall be aggregated and, of the aggregate, each period of thirty days shall be counted as one month, and any number of days smaller than thirty shall be disregarded.

6. For the purposes of this schedule—

(*a*) account shall be taken of every period of employment, war service or national service recorded as a period of contributing service or non-contributing service, as the case may be, in the last notification given to the person under regulation 5, 8 or 9 of the Local Government Superannuation (Administration) Regulations, 1938(**a**), or under regulation 7 or 10 of the Local Government Superannuation (Administration) Regulations, 1954(**b**), or in any prior and still current notification given under any of the said regulations or which has been, or is, determined to be a period of contributing service or non-contributing service by the Minister on an appeal, arising from any such notification, under section 35 of the Act of 1937, or under section 6 of the Act of 1939, or by the arbitrator or other person appointed to determine any question arising as respects the notification under the provisions of the relevant local Act scheme;

(**a**) S.R. & O. 1938/574 (Rev. XVII, p. 791: 1938 II, p. 2791).
(**b**) S.I. 1954/1192, p. 1570 above.

(*b*) no account shall be taken of any period of employment, war service or national service before the date of the last notification given under any of the said regulations if that period has not been recorded as a period of contributing service or non-contributing service, as the case may be, or determined as aforesaid to be a period of contributing service or non-contributing service as aforesaid.

TABLE I

Officers

(other than those to whom Table III applies)

Age (1)	Transfer Value per £100 of remuneration in respect of each completed period of		
	Contributing Service		Non-Contributing Service
	Year (2)	Month (3)	Year (4)
	£ s. d.	£ s. d.	£ s. d.
Under 35	9 0 0	15 0	4 10 0
35 and under 36 ...	9 0 0	15 0	4 10 0
36 ,, ,, 37 ...	9 1 0	15 0	4 10 0
37 ,, ,, 38 ...	9 2 0	15 0	4 10 0
38 ,, ,, 39 ...	9 3 0	15 0	4 10 0
39 ,, ,, 40 ...	9 6 0	15 0	4 11 0
40 ,, ,, 41 ...	9 9 0	16 0	4 12 0
41 ,, ,, 42 ...	9 12 0	16 0	4 13 0
42 ,, ,, 43 ...	9 16 0	16 0	4 14 0
43 ,, ,, 44 ...	10 0 0	17 0	4 15 0
44 ,, ,, 45 ...	10 4 0	17 0	4 17 0
45 ,, ,, 46 ...	10 9 0	17 0	4 19 0
46 ,, ,, 47 ...	10 13 0	18 0	5 0 0
47 ,, ,, 48 ...	10 17 0	18 0	5 2 0
48 ,, ,, 49 ...	11 2 0	18 0	5 3 0
49 ,, ,, 50 ...	11 7 0	19 0	5 5 0
50 ,, ,, 51 ...	11 12 0	19 0	5 7 0
51 ,, ,, 52 ...	11 17 0	1 0 0	5 10 0
52 ,, ,, 53 ...	12 3 0	1 0 0	5 12 0
53 ,, ,, 54 ...	12 9 0	1 1 0	5 15 0
54 ,, ,, 55 ...	12 16 0	1 1 0	5 18 0
55 ,, ,, 56 ...	13 4 0	1 2 0	6 2 0
56 ,, ,, 57 ...	13 13 0	1 3 0	6 6 0
57 ,, ,, 58 ...	14 2 0	1 3 0	6 10 0
58 ,, ,, 59 ...	14 11 0	1 4 0	6 15 0
59 ,, ,, 60 ...	15 1 0	1 5 0	7 0 0
60 ,, ,, 61 ...	15 11 0	1 6 0	7 6 0
61 ,, ,, 62 ...	16 2 0	1 7 0	7 12 0
62 ,, ,, 63 ...	16 13 0	1 8 0	7 18 0
63 ,, ,, 64 ...	17 5 0	1 9 0	8 5 0
64 ,, ,, 65 ...	17 17 0	1 10 0	8 12 0
65 and over ...	18 0 0	1 10 0	8 14 0

TABLE II

Servants

(other than those to whom Table III applies)

Age	Transfer Value per £100 of remuneration in respect of each completed period of		
	Contributing Service		Non-Contributing Service
(1)	Year (2)	Month (3)	Year (4)
	£ s. d.	£ s. d.	£ s. d.
Under 28	6 0 0	10 0	3 0 0
28 and under 29 ...	6 1 0	10 0	3 0 0
29 ,, ,, 30 ...	6 3 0	10 0	3 1 0
30 ,, ,, 31 ...	6 6 0	10 0	3 3 0
31 ,, ,, 32 ...	6 8 0	11 0	3 4 0
32 ,, ,, 33 ...	6 11 0	11 0	3 5 0
33 ,, ,, 34 ...	6 13 0	11 0	3 6 0
34 ,, ,, 35 ...	6 15 0	11 0	3 7 0
35 ,, ,, 36 ...	6 18 0	11 0	3 9 0
36 ,, ,, 37 ...	7 1 0	12 0	3 10 0
37 ,, ,, 38 ...	7 6 0	12 0	3 12 0
38 ,, ,, 39 ...	7 11 0	13 0	3 13 0
39 ,, ,, 40 ...	7 16 0	13 0	3 15 0
40 ,, ,, 41 ...	8 1 0	13 0	3 17 0
41 ,, ,, 42 ...	8 6 0	14 0	4 0 0
42 ,, ,, 43 ...	8 11 0	14 0	4 2 0
43 ,, ,, 44 ...	8 17 0	15 0	4 4 0
44 ,, ,, 45 ...	9 2 0	15 0	4 6 0
45 ,, ,, 46 ...	9 8 0	16 0	4 9 0
46 ,, ,, 47 ...	9 14 0	16 0	4 11 0
47 ,, ,, 48 ...	10 0 0	17 0	4 13 0
48 ,, ,, 49 ...	10 6 0	17 0	4 15 0
49 ,, ,, 50 ...	10 12 0	18 0	4 18 0
50 ,, ,, 51 ...	10 19 0	18 0	5 1 0
51 ,, ,, 52 ...	11 6 0	19 0	5 4 0
52 ,, ,, 53 ...	11 13 0	19 0	5 7 0
53 ,, ,, 54 ...	12 0 0	1 0 0	5 10 0
54 ,, ,, 55 ...	12 7 0	1 1 0	5 13 0
55 ,, ,, 56 ...	12 14 0	1 1 0	5 17 0
56 ,, ,, 57 ...	13 1 0	1 2 0	6 1 0
57 ,, ,, 58 ...	13 8 0	1 3 0	6 4 0
58 ,, ,, 59 ...	13 15 0	1 3 0	6 8 0
59 ,, ,, 60 ...	14 2 0	1 4 0	6 11 0
60 ,, ,, 61 ...	14 9 0	1 4 0	6 15 0
61 ,, ,, 62 ...	14 16 0	1 5 0	6 19 0
62 ,, ,, 63 ...	15 3 0	1 5 0	7 4 0
63 ,, ,, 64 ...	15 13 0	1 6 0	7 10 0
64 ,, ,, 65 ...	16 3 0	1 7 0	7 16 0
65 and over ...	16 6 0	1 7 0	7 18 0

TABLE III

Female officers and servants with a pensionable age of 55

Age (1)	Transfer Value per £100 of remuneration in respect of each completed period of				
	Contributing Service				Non-Contributing Service
	Officers		Servants		
	Year (2)	Month (3)	Year (4)	Month (5)	Year (6)
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Under 25	8 0 0	13 0	7 0 0	12 0	1 15 0
25 and under 26 ...	8 7 0	14 0	7 11 0	13 0	2 2 0
26 „ „ 27 ...	8 14 0	15 0	8 3 0	14 0	2 12 0
27 „ „ 28 ...	9 6 0	16 0	8 16 0	15 0	3 2 0
28 „ „ 29 ...	9 19 0	17 0	9 10 0	16 0	3 12 0
29 „ „ 30 ...	10 14 0	18 0	10 6 0	17 0	4 2 0
30 „ „ 31 ...	11 12 0	19 0	11 4 0	19 0	4 14 0
31 „ „ 32 ...	12 8 0	1 1 0	12 2 0	1 0 0	5 6 0
32 „ „ 33 ...	13 4 0	1 2 0	13 0 0	1 2 0	5 17 0
33 „ „ 34 ...	13 16 0	1 3 0	13 14 0	1 3 0	6 6 0
34 „ „ 35 ...	14 7 0	1 4 0	14 5 0	1 4 0	6 14 0
35 „ „ 36 ...	14 14 0	1 4 0	14 12 0	1 4 0	7 0 0
36 „ „ 37 ...	14 19 0	1 5 0	14 17 0	1 5 0	7 3 0
37 „ „ 38 ...	15 4 0	1 5 0	15 2 0	1 5 0	7 6 0
38 „ „ 39 ...	15 9 0	1 6 0	15 7 0	1 6 0	7 9 0
39 „ „ 40 ...	15 16 0	1 6 0	15 14 0	1 6 0	7 12 0
40 „ „ 41 ...	16 3 0	1 7 0	16 2 0	1 7 0	7 16 0
41 „ „ 42 ...	16 11 0	1 8 0	16 10 0	1 8 0	8 0 0
42 „ „ 43 ...	16 19 0	1 8 0	16 18 0	1 8 0	8 4 0
43 „ „ 44 ...	17 8 0	1 9 0	17 7 0	1 9 0	8 8 0
44 „ „ 45 ...	17 17 0	1 10 0	17 16 0	1 10 0	8 12 0
45 „ „ 46 ...	18 7 0	1 11 0	18 6 0	1 11 0	8 17 0
46 „ „ 47 ...	18 18 0	1 12 0	18 17 0	1 12 0	9 2 0
47 „ „ 48 ...	19 9 0	1 13 0	19 8 0	1 12 0	9 7 0
48 „ „ 49 ...	20 1 0	1 14 0	20 0 0	1 13 0	9 13 0
49 „ „ 50 ...	20 13 0	1 15 0	20 12 0	1 14 0	9 19 0
50 „ „ 51 ...	21 6 0	1 16 0	21 5 0	1 15 0	10 5 0
51 „ „ 52 ...	21 19 0	1 17 0	21 18 0	1 16 0	10 11 0
52 „ „ 53 ...	22 12 0	1 18 0	22 11 0	1 18 0	10 18 0
53 „ „ 54 ...	23 6 0	1 19 0	23 5 0	1 19 0	11 5 0
54 „ „ 55 ...	24 0 0	2 0 0	23 19 0	2 0 0	11 12 0
55 and over	24 10 0	2 1 0	24 9 0	2 1 0	11 17 0

Note.—The table for non-contributing service is in respect both of officers and servants.

SECOND SCHEDULE

1. The transfer value payable in any case to which this schedule applies shall be calculated in accordance with the provisions of the first schedule to these regulations, except paragraph 3 thereof, and those provisions shall apply accordingly, but subject to the following provisions of this schedule.

2.—(1) The expression "remuneration" as defined in the first schedule to these regulations shall, in relation to each of the part-time employments which a person has entered, be construed as meaning such proportion of his annual remuneration on the material date as the annual remuneration of that part-time employment bears to the aggregate amount of the annual remuneration of the part-time employments.

(2) References in sub-paragraph (1) of this paragraph to the annual remuneration of a part-time employment shall be construed as references to the annual remuneration of that employment on which superannuation contributions are payable.

3. If after a transfer value has been paid out of the superannuation fund relating to the former employment of a person in respect of his entry into the part-time employments of two or more local authorities, that person, within twelve months after the material date, while retaining those part-time employments and without having ceased to hold any other employment which he may have held on the material date as a contributory employee or local Act contributor, enters the part-time employment of another local authority or of two or more other local authorities and becomes such an employee or contributor as aforesaid, the transfer values payable shall be calculated under the preceding paragraphs of this schedule as if the person had simultaneously entered all the employments he has entered on or after the material date, and the transfer value already paid shall be adjusted accordingly.

THIRD SCHEDULE

1. The transfer value payable in any case to which this schedule applies shall be calculated in accordance with the provisions of the first schedule to these regulations, except paragraph 3 thereof, and those provisions shall apply accordingly, but subject to the following provisions of this schedule.

2.—(1) The expression "remuneration" as defined in the first schedule to these regulations shall be construed as meaning such proportion of the annual remuneration of a person on the material date in the whole-time employment of the single local authority whose part-time employment he has entered as the annual remuneration of the part-time employment he has also entered under another local authority bears to the aggregate amount of the annual remuneration of the part-time employments.

(2) References in sub-paragraph (1) of this paragraph to the annual remuneration of a part-time employment shall be construed as references to the annual remuneration of that employment on which superannuation contributions are payable.

3. If after a transfer value has been paid out of the superannuation fund relating to the former whole-time employment under a single local authority of a person in respect of his entry into the part-time employment of another local authority, that person, within twelve months after the material date and while retaining the part-time employments he has entered, enters the part-time employment of another local authority or of two or more other local authorities and becomes a contributory employee or local Act contributor, the transfer values payable shall be calculated under the provisions of the second schedule to these regulations, except paragraph 3 thereof, as if the person had simultaneously entered all the employments he has entered on or after the material date, and the transfer value already paid shall be adjusted accordingly.

FOURTH SCHEDULE

The transfer value payable in any case to which this schedule applies shall be a sum calculated by reference to the person's service in the employment of the local authority by whom he was last employed and ascertained in accordance with the provisions of the first schedule to these regulations, except paragraph 3 thereof, as if that service were non-contributing service; and those provisions shall apply accordingly subject to the modifications that the expression "remuneration" as therein defined shall be construed as meaning the annual amount which would have been the person's remuneration within the meaning of the said definition if on the material date he had been a contributory employee or, if he was in the employment of a local Act authority, a local Act contributor and that the following provision shall be substituted for sub-paragraph (2) of paragraph 5, namely, "(2) One twelfth of the amount shown in the column headed "non-contributing service" in the relative Table in relation to an age which corresponds with that of the person is to be multiplied by the number of months of service completed on the material date":

Provided that where the person has entered the part-time employment of two or more other authorities and is in such employment a whole-time officer the provisions of paragraphs 2 and 3 of the second schedule to these regulations shall apply with the modification that in paragraph 3 the reference to the preceding paragraphs of the second schedule shall be construed as a reference to the preceding paragraphs of this schedule.

FIFTH SCHEDULE

Age (1)	Male officers or servants (2)	Female officers or servants (other than those mentioned in Column (4)) (3)	Female officers or servants with a pensionable age of 55 years (4)
	£ s. d.	£ s. d.	£ s. d.
Under 20	2 0 0	1 0 0	15 0
20 and under 21	2 1 0	1 2 0	17 0
21 " " 22	2 3 0	1 4 0	19 0
22 " " 23	2 5 0	1 7 0	1 2 0
23 " " 24	2 6 0	1 10 0	1 5 0
24 " " 25	2 8 0	1 13 0	1 9 0
25 " " 26	2 10 0	1 17 0	1 14 0
26 " " 27	2 12 0	2 2 0	2 1 0
27 " " 28	2 14 0	2 8 0	2 9 0
28 " " 29	2 16 0	2 15 0	2 17 0
29 " " 30	2 18 0	3 2 0	3 6 0
30 " " 31	3 0 0	3 9 0	3 17 0
31 " " 32	3 2 0	3 17 0	4 8 0
32 " " 33	3 4 0	4 5 0	4 19 0
33 " " 34	3 6 0	4 12 0	5 9 0
34 " " 35	3 9 0	5 0 0	5 19 0
35 " " 36	3 11 0	5 8 0	6 8 0
36 " " 37	3 13 0	5 15 0	6 15 0
37 " " 38	3 15 0	6 3 0	7 1 0
38 " " 39	3 17 0	6 11 0	7 7 0
39 " " 40	4 0 0	6 18 0	7 12 0
40 " " 41	4 2 0	7 5 0	7 17 0
41 " " 42	4 4 0	7 13 0	8 2 0
42 " " 43	4 7 0	8 0 0	8 6 0
43 " " 44	4 10 0	8 7 0	8 11 0
44 " " 45	4 13 0	8 13 0	8 16 0
45 " " 46	4 16 0	8 19 0	9 1 0

Age (1)	Male officers or servants (2)	Female officers or servants (other than those mentioned in Column (4)) (3)	Female officers or servants with a pensionable age of 55 years (4)
	£ s. d.	£ s. d.	£ s. d.
46 and under 47	4 19 0	9 5 0	9 6 0
47 „ „ 48	5 2 0	9 11 0	9 12 0
48 „ „ 49	5 5 0	9 17 0	9 18 0
49 „ „ 50	5 9 0	10 4 0	10 4 0
50 „ „ 51	5 13 0	10 11 0	10 10 0
51 „ „ 52	5 17 0	10 18 0	10 16 0
52 „ „ 53	6 1 0	11 5 0	11 2 0
53 „ „ 54	6 5 0	11 12 0	11 9 0
54 „ „ 55	6 10 0	12 0 0	11 16 0
55 „ „ 56	6 15 0	12 8 0	12 4 0
56 „ „ 57	7 0 0	12 16 0	12 13 0
57 „ „ 58	7 6 0	13 5 0	13 2 0
58 „ „ 59	7 12 0	13 14 0	13 12 0
59 „ „ 60	7 18 0	14 3 0	14 2 0
60 „ „ 61	8 4 0	—	—
61 „ „ 62	8 11 0	—	—
62 „ „ 63	8 19 0	—	—
63 „ „ 64	9 8 0	—	—
64 „ „ 65	9 17 0	—	—

Given under the official seal of the Minister of Housing and Local Government this sixteenth day of September, nineteen hundred and fifty-four.

(L.S.) *Harold Macmillan,*
Minister of Housing and Local Government.

EXPLANATORY NOTE

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

These Regulations, which supersede the Local Government Superannuation (Transfer Value) Regulations, 1939, and the Local Government Superannuation (Transfer Value) (Amendment) Regulations, 1949, prescribe the method of calculating transfer values payable under sections 29 and 30 of the Local Government Superannuation Act, 1937. A transfer value is payable under section 29, unless only one superannuation fund is concerned, where a superannuable employee leaves employment under one local authority and within a limited period (normally twelve months) enters employment under another local authority. A transfer value is payable in certain cases under section 30 where a person who has been a whole-time officer employed by a local authority in a temporary capacity has left that employment and within a limited period enters other local government employment in which he then or later becomes a contributory employee or local Act contributor.

The method of calculation is, with some variations, the method prescribed by the regulations previously in force and is based on (*a*) the age of the employee on the date when he ceased to hold his former employment

(or in the case of a person whose superannuation rights during a period of emergency are preserved under section 6 of the Superannuation (Miscellaneous Provisions) Act, 1948, during a longer period than twelve months, the date when he entered his new employment); (*b*) his remuneration in his former employment; and (*c*) the service which he would have been entitled to reckon for calculating a superannuation benefit if he had been entitled to one when he left his former employment.

1954 No. 1256 (S. 119)

The Local Government Superannuation (Transfer Value) (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 section 24, subsection (3) of section 25 and subsection (6) of section 31 of the Local Government Superannuation (Scotland) Act, 1937(**a**), and of all other powers enabling me in that behalf, I hereby make the following regulations.

PART 1

GENERAL

Citation and Commencement

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

Interpretation

2.—(1) In these regulations 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 1939 " means the Local Government Staffs (War Service) Act, 1939(**b**);

" the Act of 1946 " means the National Insurance Act, 1946(**c**);

" the Act of 1948 " means the Superannuation (Miscellaneous Provisions) Act, 1948(**d**);

" the Act of 1953 " means the Local Government Superannuation Act, 1953(**e**);

" the benefits regulations " means the Local Government Superannuation (Benefits) (Scotland) Regulations, 1954(**f**).

(2) References in these regulations to female officers or servants with a pensionable age of fifty-five years are references to female officers or servants whose entitlement to a benefit by way of annual amounts (other than a benefit payable in consequence of permanent ill-health or infirmity of mind or body) arises, if they have completed any requisite minimum period of service, on attainment of the age of fifty-five years.

(**a**) 1 Edw. 8 & 1 Geo. 6. c. 69. (**b**) 2 & 3 Geo. 6. c. 94. (**c**) 9 & 10 Geo. 6. c. 67.
(**d**) 11 & 12 Geo. 6. c. 33. (**e**) 1 & 2 Eliz. 2. c. 25. (**f**) S.I. 1954/1059, p. 1632 above.