EXPLANATORY NOTE

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

Section 6 of the Superannuation (Miscellaneous Provisions) Act, 1948, enables the Minister of Health to specify any period as a period of emergency, and provides for the preservation for at least five years, instead of the normal twelve months only, of the superannuation rights of pensionable employees of local authorities who lose their employment as a result of the reduction of staffs by local authorities during any specified period of emergency.

The Local Government Superannuation (Break of Service) Regulations, 1949, make (inter alia) the necessary consequential amendments to the Local Government Superannuation (Transfer Value) Regulations, 1939, by extending the limiting period of twelve months within which a transfer value is payable in the case of persons to whom section 6 of the 1948 Act has become applicable.

Under the Local Government Superannuation (Transfer Value) Regulations, 1939, the calculation of the amount of the transfer value is made by reference to the age of the person transferring at the date he left his former employment. This is inappropriate in the case of persons who have left their former employment in circumstances in which section 6 of the Act of 1948 applies, since unless and until they again enter employment subject to the Act of 1937 or a local Act scheme the former authority remain prospectively liable to superannuate them in respect of their past local government service.

These regulations provide that in such cases the transfer value shall be calculated by reference to the age of the person at the date he enters his new employment. This will result in a higher transfer value being paid which will correspond as nearly as possible to the actual liability taken over by the new authority.

(ii) SCOTLAND

The Local Government Superannuation (Transfer Value) (Scotland) Amendment Regulations, 1949

1949 No. 626 (S. 35)

Made - - - -	*29th March*, 1949
Laid before Parliament	*30th March*, 1949
Coming into Operation	*1st April*, 1949

The Secretary of State, in exercise of the powers conferred on him by section 31 (6) of the Local Government Superannuation (Scotland) Act, 1937(**a**), and of all other powers enabling him in that behalf, hereby makes the following regulations :—

1.—(1) These regulations may be cited as the Local Government Superannuation (Transfer Value) (Scotland) Amendment Regulations, 1949, and shall come into operation on the first day of April 1949.

(2) These regulations and the Local Government Superannuation (Transfer Value) (Scotland) Regulations, 1939(**b**) (hereinafter called " the principal

(**a**) 1 Edw. 8 & 1 Geo. 6. c. 69. (**b**) S.R. & O. 1939 (No. 559) II, p. 2614.

regulations") shall be construed as one, and may be cited together as the Local Government Superannuation (Transfer Value) (Scotland) Regulations, 1939 and 1949.

(3) The Interpretation Act, 1889(a), applies to the interpretation of these regulations as it applies to the interpretation of an Act of Parliament.

2. In the first schedule to the principal regulations, in paragraph 1 thereof, there shall be added to the definition of "age" the words "or if he is a person to whom section 6 of the Superannuation (Miscellaneous Provisions) Act, 1948(b), has become applicable the date upon which he enters his new employment".

Dated this 29th day of March, 1949.

Arthur Woodburn,
One of His Majesty's Principal Secretaries of State.

St. Andrew's House,
Edinburgh, 1.

EXPLANATORY NOTE

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

Section 6 of the Superannuation (Miscellaneous Provisions) Act, 1948, inter alia, extends to 5 years or such longer period as the Secretary of State may allow in any particular case the period of 12 months within which a person who has been a contributory employee under the Local Government Superannuation (Scotland) Act, 1937, or a local Act contributor under a local Act superannuation scheme may again become such an employee or contributor with the preservation of his prospective pension rights in the case of a person of that class who has lost his employment as a result of action of the nature mentioned in the section taken by a local authority during a period of emergency specified in a direction issued by the Secretary of State. The Secretary of State has directed that the period ending on the 30th June 1949 shall be treated as a period of emergency for this purpose.

The Local Government Superannuation (Break of Service) (Scotland) Regulations, 1949 make (inter alia) the necessary consequential amendments to the Local Government Superannuation (Transfer Value) (Scotland) Regulations, 1939, by extending the limiting period of twelve months within which a transfer value is payable in the case of persons to whom section 6 of the 1948 Act has become applicable.

Under the Local Government (Transfer Value) (Scotland) Regulations, the calculation of the amount of the transfer value is made by reference to the age of the person transferring at the date he left his former employment. This is inappropriate in the case of persons who have left their former employment in circumstances in which section 6 of the 1948 Act apply, since unless and until they again enter employment subject to the Act of 1937 or a local Act scheme the former authority remain prospectively liable to superannuate them in respect of their past local government service.

These regulations provide that in such cases the transfer value shall be calculated by reference to the age of the person at the date he enters his new employment. This will result in a higher transfer value being paid which will correspond as nearly as possible to the actual liability taken over by the new authority.

(a) 52 & 53 Vict. c. 63. (b) 11 & 12 Geo. 6. c. 33.