18. SUPERANNUATION*

The National Health Service (Scotland) (Superannuation) Regulations, 1948

1948 No. 412 (S. 28)

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In exercise of the powers conferred on me by subsection (1) of section 66 of the National Health Service (Scotland) Act, 1947(a), I hereby make the following regulations:—

Citation and Interpretation.

1.—(1) These regulations may be cited as the National Health Service (Scotland) (Superannuation) Regulations, 1948.

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

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

"the Act" means the National Health Service (Scotland) Act, 1947;

"the Act of 1909" means the Asylums Officers' Superannuation Act, 1909(c), as amended by the Asylums and Certified Institutions (Officers Pensions) Act, 1918(d);

"the Act of 1922" means the Local Government and other Officers' Superannuation Act, 1922(e);

"the Act of 1937" means the Local Government Superannuation (Scotland) Act, 1937(f), or that Act as applied by or by virtue of any other enactment or as extended or modified by these regulations;

"the Superannuation Acts" means the Superannuation Acts, 1834-1946;

"additional contributory payment" has the same meaning as in the Act of 1937, except that, in addition, it means any payment made for the purposes of regulation 15 (9), 15 (10), 16 (4), 16 (5) or 41 (3);

"appointed day" means such day as His Majesty may by Order-in-Council appoint under section 80 (1) of the Act, other than any day so appointed for the purposes of different provisions of the Act or for the repeal or amendment of different enactments by the Act;

"assistant practitioner" means an employee of a medical practitioner or dental practitioner on the list of an Executive Council, being himself a

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(a) 10 & 11 Geo. 6. c. 27. (b) 52 & 53 Vict. c. 63. (c) 9 Edw. 7. c. 48.
(d) 8 & 9 Geo. 5. c. 33. (e) 12 & 13 Geo. 5. c. 59. (f) 1 Edw. 8. & 1 Geo. 6. c. 69.

medical practitioner or dental practitioner wholly or mainly engaged in assisting his employer in the actual discharge of his duties as such practioner;

" average remuneration " has the meaning assigned to it by regulation 19;

" contributory employee " has the same meaning as in the Act of 1937;

" contributing service " means service which is reckonable as contributing service in accordance with regulation 16 or 17;

" employing authority " means a Regional Hospital Board, an Executive Council or a joint committee of Executive Councils constituted under section 32 (4) of the Act, and any such other body constituted under the Act as the Secretary of State may approve;

" established service " means service in the capacity of a civil servant for the purposes of the Superannuation Acts, and the term " established civil servant " shall be construed accordingly;

" local Act authority ", " local Act contributor " and " local Act scheme " have the same meanings respectively as they have in the Act of 1937;

" local health authority " includes a joint committee or joint board constituted under section 20 of the Act;

" mental health officer " means an officer on the medical or nursing staff of a hospital used wholly or partly for the treatment of mental patients or an institution so used for the treatment of defectives who devotes the whole or substantially the whole of his time to the treatment or care of such patients or defectives, and such other classes or descriptions of officers employed in such hospitals or institutions as aforesaid as the Secretary of State may designate;

" national service " means service in the armed forces of the Crown by a person called up therefor under the provisions of the National Service Acts, 1939-1946, as amended by any subsequent enactment, or work of a civil character and under civilian control undertaken or training undergone by a person as a condition of his not being registered as a person liable to be called up for service under those provisions;

" non-contributing service " means service which is reckonable as non-contributing service in accordance with regulation 16 (3);

" pensionable age " in relation to a female nurse or physiotherapist, midwife or health visitor, or a mental health officer means the age of sixty years, in relation to a medical practitioner or dental practitioner on the list of an Executive Council means the age of sixty-five years or such later age as the Secretary of State may in any particular case allow and in relation to any other officer means the age of sixty-five years;

" practitioner " means a medical practitioner or dental practitioner on the list of an Executive Council, and includes an assistant practitioner and a person rendering part-time specialist services pursuant to section 3 of the Act, unless, in the case of a person who devotes substantially the whole of his time to the performance of those services, the Secretary of State otherwise directs;

" remuneration " means all salary, wages, fees and other payments paid or made to an officer as such for his own use, and includes the money value of any apartments, rations or other allowances in kind appertaining to his employment, but does not include payments for overtime or any allowances paid to him to cover the cost of providing office or laboratory

accommodation or clerical or other assistance, or any travelling or subsistence allowance or other moneys to be spent, or to cover expenses incurred by him, for the purposes of his employment;

" Scottish Teachers Superannuation Scheme " has the same meaning as is assigned to the expression " Teachers Superannuation Scheme ", by section 143 (1) of the Education (Scotland) Act, 1946(**a**);

" service " has the meaning assigned to it by regulation 15; and

" war service " means war service within the meaning of the Local Government Staffs (War Service) Act, 1939(**b**), or war service or a period of war service within the meaning of the Education (Scotland) (War Service Superannuation) Act, 1939(**c**), or service in any of the naval, military or air forces of the Crown, or employment for war purposes, within the meaning of the Superannuation Schemes (War Service) Act, 1940(**d**).

(4) Where a person holds under an employing authority two or more separate employments of such a nature that he can cease to hold one without ceasing to hold the other or others, the provisions of these regulations shall, unless the context otherwise requires, apply as respects him in relation to each of the separate employments as if the other or others were an employment or employments held by him under another authority.

(5) Unless the context otherwise requires, references in these regulations to officers of an employing authority include references to persons who are deemed for the purposes of these regulations to be in the employment of an employing authority or of a body which is deemed to be an employing authority, and any other provisions relating to employment by or under an employing authority shall be construed accordingly.

PART I

Provisions Relating to Officers Employed by Bodies Constituted under the Act and other Officers Engaged in Health Services Otherwise than in the Employment of Local Health Authorities or other Local Authorities

Application

2.—(1) This part of these regulations shall apply to the following officers of an employing authority who have attained the age of eighteen years—

(*a*) every whole-time officer whose duties are wholly or mainly administrative, professional or clerical;

(*b*) any other whole-time officer who enters their employment within twelve months after leaving any such employment as is mentioned in regulation 15 (3), or, if he left that employment in order to undertake war service or, being an officer of an employing authority in order to undertake national service, within six months after the termination of that service;

(*c*) every part-time officer who is transferred under the Act to their employment, and who immediately before being so transferred was a contributory employee, local Act contributor or subject to the Act of 1909;

(*d*) any other officer, whether whole-time or part-time, who is transferred under the Act to their employment, or who enters their employment in consequence of the acquisition by the Secretary of State under section 57 of the Act of a hospital at or for the purposes of which he was employed at the date of acquisition, and who, immediately before being transferred to or entering their employment as aforesaid, had reasonable expectations of superannuation benefits on retirement from his employment;

(**a**) 9 & 10 Geo. 6. c. 72. (**b**) 2 & 3 Geo. 6. c. 94. (**c**) 2 & 3 Geo. 6. c. 96. (**d**) 3 & 4 Geo. 6. c. 26.

(*e*) any other whole-time officer, upon the expiration of a period of two years, after attaining the age of eighteen years, without a break of more than one month at any one time, in the employment of that or any other employing authority, as such whole-time officer or as such a part-time officer as is mentioned in sub-paragraph (*h*) of this paragraph;

(*f*) any other part-time officer whose duties are wholly or mainly administrative, professional or clerical, and who devotes the rest of his time to employment under any employing authority or local authority, or who falls within any class or description of persons which the Secretary of State may designate;

(*g*) any other part-time officer who enters their employment within twelve months after leaving any such employment as is mentioned in regulation 15 (3) or, if he left that employment in order to undertake war service or, being an officer of an employing authority, in order to undertake national service, within six months after the termination of that service, and who devotes the rest of his time to employment under any employing authority or local authority, or who falls within any class or description of persons which the Secretary of State may designate; and

(*h*) any other part-time officer who devotes the rest of his time to employment under any employing authority or local authority, or who falls within any class or description of persons which the Secretary of State may designate, upon the expiration of a period of two years, after attaining the age of eighteen years, without a break of more than one month at any one time, in the employment of that or any other employing authority, as such part-time officer or as such a whole-time officer as is mentioned in sub-paragraph (*e*) of this paragraph:

Provided that—

(i) the provisions of sub-paragraph (*c*) or (*d*) of this paragraph shall apply to an officer transferred to or entering the employment of the employing authority in the circumstances therein mentioned, only so long as he remains in their employment, whether in the same post or any other post;

(ii) for the purposes of sub-paragraphs (*e*) and (*h*) of this paragraph, account shall be taken as if it were employment under an employing authority of—

(*i*) any employment held by a person transferred under the Act before the date of transfer under any local authority or governing body of a voluntary hospital transferred to the Secretary of State by the Act, or any employment in a hospital provided by the Secretary of State under section 50 of the Civil Defence Act, 1939(**a**), including any war service undertaken by that person on ceasing to hold that employment;

(*ii*) any employment at or for the purposes of a hospital acquired by the Secretary of State under section 57 of the Act held by a person who enters the employment of an employing authority in consequence of such acquisition, including any war service or national service undertaken by that person on ceasing to hold that employment; and

(*iii*) any national service undertaken by a person on ceasing to hold any such employment under an employing authority as is mentioned in sub-paragraph (*e*) or (*h*) of this paragraph;

and the term " officer " shall be construed accordingly.

(**a**) 2 & 3 Geo. 6. c. 31.

(2) Notwithstanding anything in the foregoing provisions of this regulation, this part of these regulations shall not apply to persons in recordable service under the Scottish Teachers Superannuation Scheme in any institution for defectives vested in the Secretary of State.

Participation in superannuation benefits

3. Every officer of an employing authority shall be entitled to participate in the superannuation benefits provided by these regulations, subject to and in accordance with the terms and conditions thereof.

Female Nurses and Physiotherapists, Midwives and Health Visitors

4. These regulations, in their application to female nurses and physiotherapists, midwives and health visitors, shall have effect subject to the modification that in regulations 7 and 22 (1) fifty-five years shall be substituted for sixty years.

Mental Health Officers

5. These regulations, in their application to any mental health officer who has been employed for an aggregate period of at least twenty years as such an officer or as a person to whom the Act of 1909 applied as an established officer or servant of the first class or as a person to whom the Superannuation (Prison Officers) Act, 1919(a), applied, shall have effect subject to the following modifications:—

(*a*) in regulations 7 and 22 (1), fifty-five years shall be substituted for sixty years; and

(*b*) for the purposes of regulations 8, 11 (2) and 12, the proviso to regulation 13 (1) and regulations 30 (3) and 30 (4), account shall be taken as if it were two years of every year in excess of twenty years of contributing service as a mental health officer or of contributing service so reckonable by such an officer by virtue of such employment as aforesaid:

Provided that in the case of a female nurse who is a mental health officer the provisions of regulation 4 shall also apply.

Contributions

6.—(1) For the purpose of defraying the cost of the superannuation benefits provided by these regulations, there shall, subject to the provisions of these regulations, be paid in respect of every officer who has not attained pensionable age, in relation to his employment by an employing authority, the following contributions, namely:—

(*a*) an amount to be paid by the officer equal to six per cent. of the amount of his remuneration for the time being; and

(*b*) unless the Secretary of State dispenses with compliance with this provision in the case of any authority, an amount to be paid by the employing authority equal to eight per cent. of the said remuneration, or, if that remuneration is at any time reduced or suspended, of the remuneration which would be taken into account under the provisos to regulation 19 in respect of the period of reduction or suspension, were the officer's average remuneration being calculated for a period which included that period:

Provided that in the case of an officer whose employment is by way of manual labour, five per cent. shall be substituted for six per cent. in sub-paragraph (*a*) of this paragraph, and six per cent. shall be substituted for eight per cent. in sub-paragraph (*b*).

(2) Where an officer, owing to transfer to other employment under the same employing authority or an alteration in the remuneration of his employment, suffers a reduction in his remuneration, he shall continue to make contributions under this regulation as if his remuneration had not been

(a) 9 & 10 Geo. 5. c. 67.

reduced, unless he gives notice in writing to the employing authority, within one month after the reduction, or such longer period as the Secretary of State may in any particular case allow, that he does not wish this provision to apply to him.

(3) An officer who is on leave of absence from duty, otherwise than by reason of illness or injury, with reduced remuneration or without remuneration, shall continue to make contributions under this regulation on the remuneration on which he was making contributions immediately before he went on leave of absence, and, notwithstanding the provisions of any enactment or scheme, contributions by and in respect of him shall not be made during his absence, except in accordance with the provisions of this paragraph, for the purpose of his participation in superannuation benefits.

(4) An officer who, by reason of the suspension of his remuneration owing to leave of absence from duty on account of illness or injury, is not required to make any contributions in respect of the period of such absence or any part thereof shall nevertheless be deemed for the purposes of regulation 16 (1) (*a*) to have made the contributions required by these regulations in respect of that period or part thereof.

(5) The employing authority may deduct from the remuneration payable to an officer the contributions payable by him and, in so far as deductions are not so made, they may recover any such contributions in any court of competent jurisdiction.

(6) The employing authority's contributions, and the officer's contributions, after they have been obtained from him by the employing authority, shall be paid by the authority to the Secretary of State.

(7) Notwithstanding any other provisions of these regulations, an officer who ceases to be employed in order to undertake national service shall, as a condition of becoming entitled to reckon that service for the purposes of these regulations, if his service pay equals or exceeds the remuneration of his former employment, make the like contributions under this regulation as if he had continued to follow that employment and to have been entitled to the remuneration thereof, and the employing authority shall make the like contributions in respect of him as they would have been liable to make if he had so continued to follow his employment as aforesaid.

Officer's pension and retiring allowance

7. An officer of an employing authority shall be entitled, on ceasing to be employed by them, to receive from the Secretary of State—

(*a*) an annual pension, if either—

(i) he has completed ten years service and is incapable of discharging efficiently the duties of his employment by reason of permanent ill-health or infirmity of mind or body; or

(ii) he has attained the age of sixty years and completed ten years service; and

(*b*) a lump sum retiring allowance, if he satisfies sub-paragraph (i) of paragraph (*a*) of this regulation, or has attained the age of sixty years and completed five years service.

Scales of pension and retiring allowance

8.—(1) The pension to be paid to an officer shall, subject to the provisions of these regulations, be on the following scale, that is to say—

(*a*) in respect of each year of contributing service, one-eightieth of his average remuneration; and

(*b*) in respect of each year of non-contributing service, one one-hundred-and-sixtieth of his average remuneration:

Provided that the pension, apart from any reduction thereof under regulation 30, shall not exceed forty-eightieths of the officer's average remuneration, and shall not in the case of a pension payable under regulation 7 (*a*) (i) be less than twenty-eightieths of such remuneration, or one-eightieth of such remuneration in respect of each year of contributing service which he could have completed before attaining pensionable age, had he continued to be an officer, and one one-hundred-and-sixtieth of such remuneration in respect of each year of non-contributing service, whichever is the less.

(2) The retiring allowance to be paid to an officer shall, subject to the provisions of these regulations, be a sum equal to the aggregate of the following amounts, namely, three-eightieths of his average remuneration in respect of each year of contributing service, and three one-hundred-and-sixtieths of such remuneration in respect of each year of non-contributing service:

Provided that—

(*a*) in the case of a married male officer in respect of whose service a widow's pension may become payable under these regulations, the amount of the allowance shall be a sum equal to the aggregate of the following amounts, namely, one-eightieth of his average remuneration in respect of each year of contributing service and one one-hundred-and-sixtieth of such remuneration in respect of each year of non-contributing service;

(*b*) in the case of an officer who is a widower or who is divorced or judicially separated from his wife, the wife's death or the divorce or separation having taken place on or after the date on which he became subject to these regulations, the amount of the allowance shall be a sum equal to the aggregate of the following amounts, namely—

(i) three-eightieths of his average remuneration in respect of each year of contributing service since the date of his wife's death or the divorce or separation, as the case may be;

(ii) one-eightieth of such remuneration in respect of each year of contributing service before that date;

(iii) three one-hundred-and-sixtieths of such remuneration in respect of each year of non-contributing service since the date of his wife's death or the divorce or separation, as the case may be; and

(iv) one one-hundred-and-sixtieth of such remuneration in respect of each year of non-contributing service before that date;

(*c*) if the contributing service of an officer who becomes entitled to a retiring allowance, together with his non-contributing service (if any) reckoned at half its actual length, exceeds forty years, the sum to be calculated under the foregoing provisions of this paragraph by reference to contributing service and non-contributing service shall be calculated by reference to the last forty years actual service, any non-contributing service within that period being reckoned as contributing service; and

(*d*) in the case of an officer to whom no pension is payable, if the amount of the allowance, calculated as aforesaid, is less than the amount of his contributions, together with compound interest thereon, the allowance shall be increased by the amount of the deficiency.

(3) The pension to be paid to an officer whose service includes service as a practitioner shall be on the following scale, that is to say—

(*a*) in respect of each year of contributing service otherwise than as a practitioner, one-eightieth of his average remuneration;

(*b*) in respect of each year of non-contributing service, one one-hundred-and-sixtieth of his average remuneration; and

(*c*) in respect of each year of contributing service as a practitioner, one and one-half per cent. of his remuneration as such for that year:

Provided that—

(i) in the case of an officer whose contributing service, together with his non-contributing service (if any) reckoned at half its actual length, exceeds forty years, the pension shall be an amount obtained by multiplying the amount of the pension which would have been payable apart from this proviso by forty, and dividing the product by the number of years of actual service, any non-contributing service being reckoned as aforesaid; and

(ii) in the case of an officer who is entitled to a pension under regulation 7 (*a*) (i), and whose service is less than twenty years, any non-contributing service being reckoned at half its actual length, the pension shall be an amount obtained by multiplying the amount of the pension which would have been payable apart from this proviso by such number of years service, not exceeding twenty, as he could have completed before attaining pensionable age, any non-contributing service being reckoned as aforesaid, and dividing the product by the number of years of actual service, any non-contributing service being reckoned as aforesaid.

(4) The retiring allowance to be paid to an officer whose service includes service as a practitioner shall be a sum equal to the aggregate of the following amounts, namely—

(*a*) in respect of each year of contributing service otherwise than as a practitioner, three-eightieths of his average remuneration;

(*b*) in respect of each year of non-contributing service, three one-hundred-and-sixtieths of his average remuneration; and

(*c*) in respect of each year of contributing service as a practitioner, four and one-half per cent. of his remuneration as such for that year:

Provided that—

(i) in the case of a married male officer in respect of whose service a widow's pension may become payable under these regulations, one-eightieth shall be substituted for three-eightieths in sub-paragraph (*a*) of this paragraph, one one-hundred-and-sixtieth shall be substituted for three one-hundred-and-sixtieths in sub-paragraph (*b*), and one and one-half per cent. shall be substituted for four and one-half per cent. in sub-paragraph (*c*);

(ii) in the case of an officer who is a widower or who is divorced or judicially separated from his wife, the wife's death or the divorce or separation having taken place on or after the date on which he first became subject to these regulations, whether by virtue of this part or part II, one-eightieth shall be substituted for three-eightieths in sub-paragraph (*a*) of this paragraph in relation to each year of contributing service otherwise than as a practitioner before the date of his wife's death or the divorce or separation, as the case

may be, one one-hundred-and-sixtieth shall be substituted for three one-hundred-and-sixtieths in sub-paragraph (*b*) in relation to each year of non-contributing service, and one and one-half per cent. shall be substituted for four and one-half per cent. in sub-paragraph (*c*) in relation to each year of contributing service as a practitioner before the said date;

(iii) in the case of an officer whose contributing service, together with his non-contributing service (if any) reckoned at half its actual length, exceeds forty years, the amount of the allowance shall be an amount obtained by multiplying the amount of the allowance which would have been payable apart from this proviso by forty, and dividing the product by the number of years of actual service, any non-contributing service being reckoned as aforesaid; and

(iv) in the case of an officer to whom no pension is payable, if the amount of the allowance, calculated as aforesaid, is less than the amount of his contributions, together with compound interest thereon, the allowance shall be increased by the amount of the deficiency.

Injury allowance

9.—(1) Where an officer ceases to be employed in consequence of his being permanently incapacitated by an injury sustained by him in the actual discharge of his duty and without his own default, and specifically attributable to the nature of his duty, he shall be entitled to receive from the Secretary of State an annual injury allowance of such amount, not exceeding two-thirds of his average remuneration, as the Secretary of State considers reasonable, having regard to all the circumstances of the case, including any right to any benefit under the National Insurance (Industrial Injuries) Act, 1946(**a**), or any other statutory right to benefit or compensation or any right to a pension, retiring allowance or gratuity, whether under these regulations or otherwise.

(2) An injury sustained while the officer is, with the express or implied permission of the employing authority, travelling as a passenger by any vehicle to or from his place of employment shall, notwithstanding that he is under no obligation to the employing authority to travel by that vehicle, be deemed to have been sustained in the actual discharge of his duty, if—

(*a*) the injury would have been deemed so to have been sustained had he been under such an obligation; and

(*b*) at the time of the injury, the vehicle—

(i) was being operated by or on behalf of the employing authority by some other person by whom it was provided in pursuance of arrangements made with the employing authority; and

(ii) was not being operated in the ordinary course of a public transport service.

Short service gratuity

10. An officer who has completed five but less than ten years service, and who ceases to be employed through incapacity to discharge efficiently the duties of his employment by reason of permanent ill-health or infirmity of mind or body shall be entitled to receive from the Secretary of State a short service gratuity of a sum equal to the amount of his average remuneration:

Provided that if the officer is also entitled to a retiring allowance, the short service gratuity shall be reduced by the amount of the said allowance.

Allocation of part of pension or injury allowance to spouse or dependant

11.—(1) An officer, other than a married male officer in respect of whose service a widow's pension may become payable under these regulations, who becomes entitled to a pension or injury allowance may thereupon notify his

(**a**) 9 & 10 Geo. 6. c. 62.

desire, subject to and in accordance with the provisions of the first schedule, to surrender part of the pension or allowance in consideration of the grant of a pension to the spouse or any dependant of the officer on his death of such value as, according to Tables to be prepared from time to time by the Government Actuary, is actuarially equivalent at the date on which he ceased to be employed to the value of that part of the pension or allowance which is surrendered.

(2) If an officer, other than such a married male officer as aforesaid, not having reached pensionable age, would, if he ceased to be employed, be entitled to a pension, and has completed forty years contributing service or forty years contributing service and non-contributing service, the non-contributing service being reckoned at half its actual length, or if an officer, other than such a married male officer as aforesaid, having reached pensionable age, would, if he ceased to be employed, be entitled to a pension, he may, at any time before ceasing to be employed, notify his desire to surrender part of the pension in accordance with the provisions of the preceding paragraph, and if he dies before having become entitled to the pension but after having so notified his desire to surrender a part of the pension, he shall be deemed to have become entitled to the pension to which he would have become entitled had he retired on the day preceding the date of his death.

Death gratuity

12. If—

(*a*) an officer dies, and at the date of his death he had completed five years service;

(*b*) a person who has ceased to be an officer after completing five years service dies within twelve months after so ceasing to be an officer, or, if he ceased to be an officer in order to undertake national service, within six months after the termination of that service, without having received a return of contributions or become entitled to any other benefit under these regulations, and without having again become entitled to participate in superannuation benefits; or

(*c*) a person dies after having become entitled to a pension or retiring or injury allowance or short service gratuity;

then the Secretary of State shall pay to his legal personal representatives a death gratuity of a sum equal to three-eightieths of his average remuneration in respect of each year of his contributing service and three one-hundred-and-sixtieths thereof in respect of each year of his non-contributing service, or the amount of his contributions, together with compound interest on such amount, or, except in the case mentioned in paragraph (*b*) of this regulation, his average remuneration, whichever is the greatest:

Provided that—

(i) in the case of a person in respect of whose death a widow's pension is payable under these regulations, the amount of the death gratuity shall be a sum equal to one-eightieth of his average remuneration in respect of each year of his contributing service and one one-hundred-and-sixtieth thereof in respect of each year of his non-contributing service;

(ii) in the case of such a person as is mentioned in regulation 8 (3), for the references in the foregoing provisions of this regulation to a sum to be calculated by reference to a fraction of his average remuneration in respect of each year of service there shall, subject to the provisions of the next succeeding proviso, be substituted a reference to a sum obtained by the addition of the following amounts, namely:—

(*i*) in respect of each year of contributing service otherwise than as a practitioner, three-eightieths of his average remuneration, or if a

widow's pension is payable under these regulations in respect of his death, one-eightieth thereof;

(*ii*) in respect of each year of non-contributing service, three one-hundred and sixtieths of his average remuneration, or if a widow's pension is payable as aforesaid, one one-hundred-and-sixtieth thereof; and

(*iii*) in respect of each year of contributing service as a practitioner, four and one-half per cent. of his remuneration as such for that year, or if a widow's pension is payable as aforesaid, one and one-half per cent. thereof;

(iii) if in the case of a person to whom the last preceding proviso applies the contributing service, together with the non-contributing service (if any) reckoned at half its actual length, exceeds forty years, the sum obtained under the last preceding proviso shall be multiplied by forty, and the product divided by the number of years of actual service, any non-contributing service being reckoned as aforesaid;

(iv) if in the case of any person, other than a person to whom proviso (ii) applies, the contributing service, together with the non-contributing service (if any) reckoned at half its actual length, exceeds forty years, the sum to be calculated by reference to contributing service and non-contributing service shall be calculated by reference to the last forty years actual service, any non-contributing service within that period being reckoned as contributing service; and

(v) in the case of a person who dies after having become entitled to a pension or retiring or injury allowance or short service gratuity, there shall be deducted from the death gratuity a sum equal to the aggregate amount of any payments made on account of that pension, allowance or short service gratuity, and in addition, if the person was entitled to a pension or injury allowance and had surrendered a part thereof, any sum which would have been paid on account thereof but for the surrender.

Widow's pension

13.—(1) The widow of a person who was entitled to a pension or injury allowance, or the widow of an officer who had completed not less than ten years service, shall be entitled to receive from the Secretary of State an annual widow's pension:

Provided that the foregoing provision shall not apply, in the former case, if the marriage took place on or after the date on which the husband became entitled to the pension or allowance, or, in either case, if the husband before ceasing to be employed or, if he died while still an officer, before dying, had reached pensionable age or, not having reached pensionable age, would have been entitled to a pension on ceasing to be employed and had completed forty years contributing service, or forty years contributing service and non-contributing service, the non-contributing service being reckoned at half its actual length, and the marriage took place on or after the date on which he reached pensionable age or would have been so entitled to a pension as aforesaid, as the case may be, or if the wife was herself entitled to a pension under these regulations or became so entitled on the death of her husband, or if the husband and wife were judicially separated.

(2) The widow of such a person as is mentioned in regulation 12 (*b*) shall be entitled to the like benefit (if any) by way of widow's pension as would have been granted if her husband had died immediately before ceasing to be an officer.

(3) The amount of the widow's pension shall be as follows:—

(*a*) in the case of the widow of an officer, one-third of the pension which would have been payable to the officer had he become entitled to a pension under regulation 7 (*a*) (i) on the day preceding his death; and

(*b*) in the case of the widow of a person who was entitled to a pension or injury allowance, one-third of such pension or allowance:

Provided that—

(i) if in either case the age of the widow was less than that of her husband and she has no children or ceases to have any children included in her family within the meaning of the Family Allowances Act, 1945(**a**), or her age was greater than that of her husband, the widow's pension shall be reduced or increased, as the case may require, where the case falls within Table A or Table B set out in the second schedule, by an amount calculated in accordance with that Table, and in any other case, by such an amount as shall be certified to be just by the Government Actuary; and

(ii) if any such pension as is mentioned in sub-paragraph (*a*) of this paragraph would have been reduced under the provisions of regulation 30, no account shall be taken of the reduction, and any such pension as is mentioned in sub-paragraph (*b*) shall be deemed to be the pension that would have been payable but for any reduction under those provisions.

(4) A widow's pension shall cease to be payable to a widow if she remarries, or in respect of any period during which she is cohabiting with a man as his wife.

(5) If on the re-marriage or death of a widow to whom a widow's pension has been payable, the aggregate amount of the payments made to her, her husband or her husband's legal personal representatives by way of pension, retiring or injury allowance or death gratuity, is less than the amount of the death gratuity which would have been payable in respect of the death of her husband had no widow's pension been payable in respect thereof, there shall be paid to her or to her legal personal representatives, as the case may require, a sum equal to the deficiency.

Power to compound small annual benefits

14. Where any benefit payable under these regulations is an annual sum of an amount not exceeding twenty-six pounds, the Secretary of State may discharge his liability in respect thereof by the payment of a lump sum representing the capital value of the annual sum.

Meaning of service

15.—(1) For the purposes of these regulations the term "service" in relation to an officer of an employing authority means continuous employment under that authority as an officer, after attaining the age of eighteen years and before attaining pensionable age, and any other employment or any war service or national service which by or in pursuance of these regulations is reckonable as service in relation to his employment as such officer, but does not include, in the case of an officer who enters employment after having become entitled to receive superannuation benefits, whether under these regulations or otherwise, employment in respect of which he became entitled to those benefits.

(2) Where a person, before entering the employment in which he is an officer, had been entitled by virtue of any such employment as is mentioned

(**a**) 8 & 9 Geo. 6. c. 41.

in the next succeeding paragraph to participate in superannuation benefits, and on leaving that other employment any period of employment or any war service or national service would have been reckonable for the purpose of determining whether he was entitled to receive a superannuation benefit, that period of employment, war service or national service shall be reckonable as service in relation to the employment in which he is an officer, if he entered that employment within twelve months after leaving that other employment, or if he left that other employment in order to undertake war service or, being an officer of an employing authority, in order to undertake national service, within six months after the termination of that service:

Provided that—

(*a*) the foregoing provision shall not apply to any officer who does not, within three months after entering their employment, give notice in writing to the employing authority of his previous period of employment and war service or national service (if any), and pay or repay to that authority an amount equal to any sum paid to him by way of return of contributions on or after his ceasing to hold that other employment, together with an amount equal to any income tax or equivalent sum which was deducted from his contributions in respect of such payment;

(*b*) in the case of a person who, before entering the employment in relation to which he is an officer, was employed in such employment as is mentioned in sub-paragraph (*c*) of the next succeeding paragraph—

(i) for the purposes of the foregoing provisions of this paragraph, the term " period of employment " shall include any period treated as a period of employment in recordable service or as a period of recordable service under the Scottish Teachers Superannuation Scheme;

(ii) any period of employment which may be treated as service for the purpose of determining whether a teacher has completed a definite period of service prescribed as a condition of obtaining a retiring allowance or a gratuity under the Scottish Teachers Superannuation Scheme shall not be reckonable as service under these regulations, except for the sole purpose of determining whether he is entitled to any benefit thereunder; and

(iii) any period of service which under subsection (2) of article 14 of the Scottish Teachers Superannuation Scheme would, by reason of the repayment of contributions, be cancelled in the record of service maintained under the said scheme shall be disregarded.

(*c*) in the case of a person who, before entering the employment in relation to which he is an officer, was an established civil servant, any part of his established service which is attributable to service which previously to his becoming an established civil servant had been non-contributing service under these regulations shall for the purpose of determining whether any benefit is payable to or in respect of him but not for the purpose of calculating any benefit to which he may become entitled be treated as being double its actual length; and

(*d*) any period of employment which on a person's leaving such employment as is mentioned in sub-paragraph (*a*), (*b*) or (*d*) of the next succeeding paragraph would have been reckonable solely for the purpose of determining whether he was entitled to receive a superannuation benefit shall not be reckonable as service under these regulations except for the sole purpose of determining whether he is entitled to any benefit thereunder.

(3) The other employment referred to in the last preceding paragraph is—

(*a*) employment as an officer of an employing authority;

(*b*) employment as an established civil servant;

(*c*) employment as a person in service which is recordable under the Scottish Teachers Superannuation Scheme;

(*d*) employment subject to—

(i) the Act of 1909;

(ii) the Act of 1937;

(iii) a local Act scheme;

(iv) the Insurance Committee Officers' Superannuation Scheme; or

(v) any other scheme which the Secretary of State, with the consent of the body administering the scheme, may approve.

(4) If under the last two preceding paragraphs there is reckonable any previous employment in the case of a person who becomes an officer of an employing authority after having been engaged in war service, and that war service would have been reckonable as service under the enactment or scheme to which he was subject before he ceased to be employed in order to undertake that war service, had he again become subject to that enactment or scheme on the termination thereof, the period of war service shall be reckonable as a period of service under these regulations.

(5) If an officer of an employing authority ceases to be employed in order to undertake national service and, on the termination of that service or within six months thereafter returns to the employment of any employing authority, the period of that service shall be reckonable as a period of service under these regulations:

Provided that if on or after so ceasing to be employed as aforesaid he received a return of contributions—

(*a*) no part of such period after the date of the return shall be reckonable as service; and

(*b*) the part of such period before the date of the return shall only be reckonable if he pays or repays to the employing authority whose employment he has entered, within three months after entering their employment, an amount equal to the sum returned to him, together with an amount equal to any income tax which was deducted from his contributions in respect of such return.

(6) Where an officer to whom the last preceding paragraph applies—

(*a*) dies during his period of national service; or

(*b*) is prevented, in consequence of being permanently incapacitated by injury or disease received or contracted during that period, from resuming employment under any employing authority;

he shall be deemed to have returned to the employment of an employing authority immediately before his death or on the termination of that period of service, as the case may be.

(7) If a person becomes an officer of an employing authority by virtue of sub-paragraph (*e*) or (*h*) of paragraph (1) of regulation 2, or if such a person as is mentioned in either of those sub-paragraphs, before completing the period of two years therein mentioned, becomes an officer by virtue of sub-paragraph (*a*) or (*f*) of paragraph (1) of regulation 2 then, any previous periods of employment under any employing authorities which are included

in the said period of two years, and any period of national service undertaken by the person on his ceasing to hold employment under any employing authority which is included in that period of two years by virtue of proviso (ii) (*iii*) to paragraph (1) of regulation 2, shall be reckonable as service.

(8) In the case of a person who is transferred under the Act to the employment of an employing authority or who enters the employment of an employing authority in consequence of the acquisition by the Secretary of State under section 57 of the Act of a hospital at or for the purposes of which he was employed at the date of acquisition, and who thereupon becomes an officer of that employing authority, there shall be reckonable as service, for the purpose of determining whether any benefit is payable to or in respect of him but not for the purpose of calculating any benefit to which he may become entitled, all periods of employment, not otherwise reckonable as service, after he attained the age of eighteen years, in any hospital provided by the Secretary of State under section 50 of the Civil Defence Act, 1939(a), or under any authority or body from which functions are transferred by the Act, or under an officer of such an authority or body or at or for the purposes of any hospital which has been transferred to or acquired by the Secretary of State under the Act, and, if he left any such employment as aforesaid in order to undertake war service, or, if that employment was at or for the purposes of a hospital acquired by the Secretary of State under the Act, in order to undertake national service, and within six months after the termination of that service returned to any such employment as aforesaid, or entered the employment of an employing authority in circumstances in which regulation 51 applied, there shall also be reckonable as service for the purpose aforesaid the period of that war service or national service.

(9) If a person after ceasing to be an officer of an employing authority (other than a person in respect of whom a transfer value was paid by the Secretary of State or a payment was made under regulation 47 (1), which transfer value or payment has not been refunded) enters the employment of that authority or any other employing authority in circumstances in which none of the preceding paragraphs of this regulation applies in his case, he shall be entitled, if he gives notice in writing to the employing authority within three months after entering their employment that he intends so to do, to make payments in accordance with the provisions of the fourth schedule, as if any employment, war service or national service which was reckonable as service at the date on which he ceased to be an officer, not being employment reckonable solely for the purpose of determining whether any benefit was payable under these regulations, was non-contributing service, and any period of such employment, war service or national service in respect of which such payments are made or are in the course of being made shall be reckonable as service.

(10) If an officer to whom the last preceding paragraph applies previously ceased to be an officer of an employing authority in order to undertake national service, the last preceding paragraph shall also apply in respect of the period of that service other than any part thereof after the date on which contributions may have been returned to him.

Reckoning of contributing service and non-contributing service

16.—(1) There shall be reckonable as contributing service in relation to the employment of an officer by an employing authority—

(*a*) service in respect of which he has made the contributions required by these regulations;

(a) 2 & 3 Geo. 6. c. 31.

(*b*) any previous employment reckonable as service which was—

(i) reckonable as established service under the Superannuation Acts;

(ii) recordable service under the Scottish Teachers Superannuation Scheme;

(iii) service for the purposes of the Act of 1909;

(iv) contributing service under the Act of 1937, or the Insurance Committee Officers' Superannuation Scheme;

(v) service or a period of contribution for the purposes of a local Act scheme; or

(vi) employment under any other scheme approved by the Secretary of State under regulation 15 (3) (*d*) (v):

Provided that—

(*i*) in taking account of any service or period of contribution for the purposes of a local Act scheme, regard shall be had to the provisions of the third schedule; and

(*ii*) if in the opinion of the Secretary of State any such employment as is mentioned in sub-paragraph (*b*) (vi) of this paragraph is not equivalent to contributing service under these regulations, account shall only be taken of that employment to the extent that the Secretary of State directs;

(*c*) any period of employment, war service or national service in respect of which the officer has made or is in the course of making payments under paragraph (9) or (10) of regulation 15; and

(*d*) any other service which by virtue of these regulations is to be reckoned as contributing service.

(2) Any war service or national service which is reckonable as a period of service under paragraph (4) or (5) of regulation 15 in relation to any officer shall be reckonable as a period of contributing service if his service immediately before such war service or national service is so reckonable.

(3) There shall be reckonable as non-contributing service in relation to the employment of an officer by an employing authority any service which is not reckonable as contributing service and which is not reckonable solely for the purpose of determining whether any benefit is payable under these regulations.

(4) Notwithstanding the provisions of the last preceding paragraph, any period of non-contributing service in respect of which the officer has made or is in the course of making payments in accordance with the provisions of the fourth schedule shall be reckonable as contributing service.

(5) Where under this regulation there becomes reckonable as contributing service in relation to an officer any service in respect of which he was in course of making but had not completed making additional contributory payments under the Act of 1937, the right to receive the balance of the debt shall, notwithstanding anything in the regulations for the time being in force under proviso (ii) to section 8 (2) (*b*) of the Act of 1937, be transferred to the Secretary of State, and the payments due in respect thereof shall be deemed to be payable under the fourth schedule to these regulations.

Special provisions relating to service under the Act of 1909, the Act of 1937 or a local Act scheme

17.—(1) Where a person, being a contributory employee in the employment of any local authority, will, if he remains in their employment, be transferred under the Act, that authority may at any time before the date of transfer resolve that the whole or any part of his non-contributing service (if any) shall be reckonable as contributing service, and if that person is a female nurse, midwife or health visitor to whom section 16 (1) (*a*) of the Act of 1937 applies and who has not completed, and cannot before attaining the age of sixty years complete, forty years service, that authority may similarly resolve that a number of years not exceeding five shall be added to the number of years which that person has actually served in the aggregate.

(2) Where a person, being a contributory employee or local Act contributor in the employment of any local authority, will, if he remains in their employment, be transferred as aforesaid, and any local Act modifying the Act of 1937 or the local Act scheme confers a discretion on that local authority, in calculating any benefit to which that person might have become entitled on ceasing to be employed, to add a number of years to the number of years which that person has actually served in the aggregate, that authority may at any time before the date of transfer exercise that discretion in relation to him, notwithstanding that he has not become entitled to that benefit.

(3) Where a person, being an established officer or servant in the employment of a local authority or joint committee, will, if he remains in their employment, be transferred as aforesaid, the local authority or joint committee may, at any time before the date of transfer, with the consent of the Secretary of State, exercise in relation to him the discretion conferred on them by section 2 (3) of the Act of 1909, notwithstanding that he has not become entitled to a superannuation allowance under that Act.

(4) A resolution passed under paragraph (1) of this regulation or the exercise of a discretion pursuant to paragraph (2) or (3) in relation to any person shall cease to have effect if that person is not transferred as aforesaid.

(5) A person in relation to whom a resolution to add years has been passed under paragraph (1) of this regulation or in relation to whom a discretion has been exercised pursuant to paragraph (2) or (3) shall, on becoming an officer on being transferred as aforesaid, be entitled to reckon as contributing service in relation to his employment as such officer any number of years in respect of which the resolution was passed or the discretion was exercised.

Method of calculating service, contributing service and non-contributing service

18. For the purpose of making any calculation under these regulations in respect of an officer's service:—

(*a*) all periods of his service shall be aggregated;

(*b*) all periods of his contributing service shall be aggregated;

(*c*) his non-contributing service shall be calculated by deducting all completed years of his contributing service from his service, and if his non-contributing service as so calculated includes a fraction of a year, that fraction shall, if it exceeds six months, be treated as a year, and in any other case be disregarded:

Provided that for the purpose of calculating the amount of any benefit payable to or in respect of an officer employed whole-time in a single employment who had formerly been employed in a part-time capacity otherwise than as a practitioner, the period of part-time service shall be treated as though it were whole-time service for a proportionately reduced period.

Meaning of average remuneration

19. For the purposes of these regulations, the average remuneration of a person in relation to his employment as an officer by any employing authority means the annual average of the remuneration of his employment by that authority, and of any other employment, war service or national service reckonable by him as contributing service or non-contributing service in relation to that employment, for an aggregate period of three years during which he was so employed or engaged in war service or national service as aforesaid, ending on the date on which he ceased to hold his employment as such officer, or, if he died while still such officer and before attaining pensionable age, the date of his death, or, if he attained pensionable age before ceasing to be such officer or dying, the date on which he attained pensionable age:

Provided that—

(*a*) in the case of an officer transferred under the Act who had attained pensionable age before being so transferred, the calculation shall be made by reference to an aggregate period of three years ending on the appointed day;

(*b*) in the case of an officer who, on a reduction in his remuneration, made contributions in accordance with regulation 6 (2), the remuneration on which he so made contributions in respect of the period during which his remuneration was reduced shall be deemed to have been the remuneration of his employment during that period;

(*c*) in the case of an officer who made contributions in accordance with regulation 6 (3), the remuneration on which he so made contributions shall be deemed to have been the remuneration of his employment;

(*d*) in the case of an officer whose remuneration was reduced or suspended by reason of his absence from duty owing to illness or injury, no account shall be taken of the reduction or suspension;

(*e*) the remuneration of an officer in respect of any period of war service which is reckonable as service under regulation 15 (4) shall be deemed to have been the remuneration of the employment he left to engage in war service;

(*f*) the remuneration of an officer in respect of any period of national service which is reckonable as service under paragraph (5) or (7) of regulation 15 shall be deemed to have been the remuneration of the employment he left to undertake that service;

(*g*) if the officer, having been previously engaged in whole-time employment is engaged in the part-time employment of each of two or more authorities, the remuneration of the whole-time employment shall be treated as attributable to those part-time employments and shall be apportioned between them; and

(*h*) the average remuneration of an officer whose contributing service and non-contributing service is less in the aggregate than three years shall be deemed to be the annual average of his remuneration for such shorter period.

Return of contributions

20.—(1) Every officer who on ceasing to be employed is not entitled to a pension or retiring or injury allowance or a short service gratuity, and any person who, though not ceasing to be employed, ceases to be an officer to whom these regulations apply, shall be entitled to receive from the Secretary of State a return of his contributions, together with compound interest thereon:

Provided that—

(*a*) if an officer ceases to be employed by reason of his resignation or dismissal in consequence of an offence of a fraudulent character or of misconduct committed by him in connexion with the performance of the duties of his employment or otherwise in relation to his employment, there shall be no right to a return of contributions, but the Secretary of State may, if he thinks fit, return to him or pay to his spouse or any dependant a sum equal to the whole or a part of his contributions, with interest; and

(*b*) if any of the contributions were made under an enactment or scheme in the benefits of which the person participated before becoming an officer, and the officer has ceased to be employed in circumstances in which under that enactment or scheme those contributions would have been returnable or might have been returned without interest, no interest shall be calculated on the contributions so made up to the date on which he became an officer.

(2) If an officer dies, and no death gratuity is payable in respect of his death, his legal personal representatives shall be entitled to receive from the Secretary of State the amount of his contributions, together with compound interest thereon.

(3) References in these regulations to an officer's contributions include references to:—

(*a*) any sums contributed by him under regulation 6;

(*b*) any sums paid by him by way of additional contributory payments;

(*c*) any sums contributed or treated as having been contributed by him under the Act of 1909, the Act of 1922, the Act of 1937, a local Act scheme, the Education (Scotland) (War Service Superannuation) Act, 1939(**a**), or the Education (Scotland) Act, 1946(**b**);

(*d*) any sums contributed by him under the Insurance Committee Officers' Superannuation Scheme or any other scheme approved by the Secretary of State under regulation 15 (3) (*d*) (v); and

(*e*) any sums paid by him under a scheme made under section 28 (3) of the Widows', Orphans' and Old Age Contributory Pensions Act, 1936(**c**), or the corresponding provisions of any Act repealed by that Act;

but only in so far as any such sums have not been returned to and retained by him, and are attributable to service which might have been

(**a**) 2 & 3 Geo. 6. c. 96. (**b**) 9 & 10 Geo. 6. c. 72. (**c**) 26 Geo. 5 & 1 Edw. 8. c. 33.

reckoned under these regulations in relation to the employment he has ceased to hold or in which he has died.

Calculation of interest on contributions

21. Where under any of these regulations provision is made for the calculation of compound interest on the contributions of an officer, that calculation, unless otherwise provided, shall be made at the rate of two and one-half per cent. per annum, with half-yearly rests, up to the date of his death, or, if he ceased to be an officer before he died, the date on which he ceased to be an officer, and shall begin to run from the first day of the half-year commencing on the first day of June or the first day of December following the half-year in which the contributions were made:

Provided that—

(*a*) if any of the contributions were made under an enactment or scheme in the benefits of which the officer participated before becoming an officer, and that enactment or scheme made provision for the calculation of interest on contributions returned thereunder in a different manner from that provided by this regulation, interest on the contributions so made shall be calculated in manner provided by that enactment or scheme up to the date on which he became an officer, or, if he received a return of those contributions before that date, up to the date of such return; and

(*b*) where an officer, having received a return of contributions on or after ceasing to hold some former employment, has paid or repaid those contributions to the employing authority in accordance with proviso (*a*) to regulation 15 (2) or proviso (*b*) to regulation 15 (5), then—

(i) if those contributions were so returned without interest, the interest thereon shall not begin to run until the first day of the half-year following that in which those contributions were so paid or repaid as aforesaid; and

(ii) if those contributions were so returned with interest, no interest shall be calculated thereon between the date on which they were returned and the first day of the half-year following that in which they were so paid or repaid as aforesaid.

Conditions attaching to grant of pension or injury allowance

22.—(1) Where a person who has not attained the age of sixty years is in receipt of a pension under regulation 7 (*a*) (i) or an injury allowance, and the Secretary of State is satisfied that he has become capable of resuming the duties of his employment, he may require him to enter the employment of any employing authority in any capacity for which his previous experience may render him suitable, and if he declines to enter that employment, or declines or neglects satisfactorily to discharge the duties thereof, he shall not be entitled to any payment on account of the pension or allowance in respect of any period before he attains the age of sixty years:

Provided that the Secretary of State shall not require a person to whom this paragraph applies to enter the employment of an employing authority if that person has entered or enters any other employment approved by the Secretary of State, so long as he continues in employment so approved.

(2) The Secretary of State may require a person to whom paragraph (1) of this regulation applies to submit himself to a medical examination by a registered medical practitioner selected by the Secretary of State, or, in the discretion of the Secretary of State, by a panel of registered medical practitioners selected by the Secretary of State, and, if he does so, he shall also

offer the person an opportunity of submitting a report from the person's own medical adviser as a result of an examination made by him, and the Secretary of State shall take that report into consideration, together with the report of the medical practitioner or panel of medical practitioners selected by the Secretary of State.

(3) If a person fails to comply with a requirement made under the last preceding paragraph he shall be treated as if the Secretary of State were satisfied that he had become capable of resuming the duties of his employment.

(4) Where the Secretary of State is satisfied that a person to whom paragraph (1) of this regulation applies is capable of resuming the duties of his employment but the person is unwilling to accept employment under an employing authority which has been offered to him, and the Secretary of State has not approved any other employment he may have entered or proposes to enter, the Secretary of State, before requiring him to enter the employment which has been offered to him or any other employment, shall refer the matter to a referee or board of referees appointed for the purpose by the Minister of Labour and National Service, and shall consider the advice they tender, after having interviewed the person and afforded him an opportunity of stating his case, as to whether, regard being had to his previous experience and all the circumstances of the case, it being assumed that he is capable of resuming the duties of his employment, it would be reasonable to require him to enter the employment which has been offered to him or any other employment specified by the referee or board of referees.

Pensioner accepting further employment

23.—(1) Where a person entitled to a pension or injury allowance enters employment, whether pursuant to the provisions of the last preceding regulation or otherwise, the remuneration of which is payable out of public funds, he shall not, so long as he holds that employment, be entitled to receive any greater amount of the pension or allowance than would make up the amount, if any, by which the annual emoluments of that employment fall short of the annual remuneration or average remuneration of the employment in relation to which he became entitled to the pension or allowance, whichever is the greater.

(2) Where such a person as aforesaid (other than a person to whom regulation 22 applies) proposes to accept further employment the remuneration of which will be payable out of public funds, he shall inform his prospective employer that he is so entitled, and, if he enters that employment, shall forthwith give notice in writing to the Secretary of State that he is so employed.

Option to transferred officers to retain rights corresponding with those enjoyed prior to transfer

24.—(1) Where a person, on being transferred under the Act, becomes an officer in the employment of any employing authority, having immediately before becoming such officer been subject to the provisions of—

(*a*) the Superannuation Acts;

(*b*) the Act of 1909;

(*c*) the Act of 1937;

(*d*) a local Act scheme;

(*e*) the Insurance Committee Officers' Superannuation Scheme; or

(*f*) any scheme approved by the Secretary of State under regulation 15 (3) (*d*) (v):

then, if he notifies the employing authority in writing within three months after becoming such officer that he does not wish to avail himself of the benefits provided by these regulations, the provisions of this part shall apply to and in respect of him, as if, in relation to his employment as such officer, they required him to make the like contributions (if any) as he would have been liable to make and conferred upon him rights corresponding with those which he would have enjoyed if he had remained subject to the enactment or scheme previously applicable in his case, and those provisions shall continue so to apply to and in respect of him so long as he is an officer of any employing authority without a break in employment of more than twelve months, and without his having during any break in employment become entitled to participate in superannuation benefits by virtue of employment otherwise than under an employing authority:

Provided that—

(*a*) where a person to whom this paragraph applies at any time ceases to be an officer of an employing authority in order to undertake national service, but again becomes an officer of an employing authority within six months after the termination of that service, the period of that service shall not be treated as such a break in employment as aforesaid;

(*b*) if a person who has exercised the option conferred by the foregoing provision to retain rights corresponding with those enjoyed under the Act of 1909 or the Superannuation Acts was immediately before being transferred under the Act an established officer or servant of the first class under the Act of 1909 or a person to whom the Superannuation (Prison Officers) Act, 1919(a), applied, and is at any time employed otherwise than for the purposes of a hospital or part of a hospital used for the treatment of mental patients or an institution or part of an institution used for the treatment of defectives, the option shall cease to have effect; and

(*c*) if a person (other than a mental health officer) who has exercised the said option to retain rights corresponding with those enjoyed under any enactment or scheme at any time becomes a mental health officer, he may, if he notifies the employing authority in writing within one month after becoming such an officer that he so desires, avail himself of the benefits provided by these regulations in lieu of the rights to which he was previously entitled, and, if he does so, the option shall cease to have effect.

(2) The provisions of the preceding paragraph shall apply to an officer who, having been subject to the Act of 1937 or a local Act scheme, had before being transferred under the Act attained the age of compulsory retirement applicable in his case, or who attains pensionable age on, or within three months after, being so transferred, as if on becoming an officer he had exercised the option thereby conferred to retain rights corresponding with those enjoyed under the Act of 1937 or the local Act scheme, as the case may be.

Benefits of transferred officers who do not exercise option to retain previous rights

25.—(1) The provisions of this regulation shall apply in the case of any officer to whom the last preceding regulation applies (other than an officer who was subject immediately before becoming an officer to an enactment or scheme which included a title to a death gratuity among its benefits), and who does not exercise the option thereby conferred, or in whose case any option exercised thereunder has ceased to have effect.

(a) 9 & 10 Geo. 5. c. 67.

(2) The amount of any retiring allowance payable to any such officer shall be increased by one-half per cent. in respect of each year of contributing service, and one-quarter per cent. in respect of each year of non-contributing service, reckonable, in the case of an officer who did not exercise the said option, in respect of any period prior to his becoming an officer, or, in the case of an officer who exercised the said option but in whose case the option has ceased to have effect, in respect of any period prior to the date on which the option ceased to have effect:

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

Persons subject to non-statutory superannuation schemes and arrangements

26.—(1) (*a*) Where any person (other than a person to whom regulation 24 applies), on being transferred under the Act on the appointed day, becomes an employee of an employing authority and was, on the 19th day of March, 1946, and immediately before becoming such employee, subject to a superannuation scheme (as defined in sub-paragraph (*b*) of this paragraph), then, subject to the provisions of paragraph (4) of this regulation, the Secretary of State shall pay the contributions authorised or required by the scheme to be paid by the employer, and the provisions of this and the immediately succeeding regulation shall apply to such employee, but no other provisions of these regulations shall apply to him.

Provided that:

(i) the provisions of this paragraph shall only apply to such employee if the body administering the scheme consents and enters into the necessary arrangements with the Secretary of State for the purpose;

(ii) no contributions authorised or required by the scheme to be paid by the employer shall be payable by the Secretary of State in respect of any policy of insurance taken out under the scheme on or after the said 19th day of March, 1946, unless the Secretary of State, with the consent of the body administering the scheme, and subject to such arrangements as he may make with that body, thinks fit to pay such contributions.

(*b*) For the purposes of this paragraph "a superannuation scheme" means either the superannuation scheme operated under the Federated Superannuation System for Universities or the Federated Superannuation Scheme for Nurses and Hospital Officers.

(*c*) The foregoing provisions of this regulation shall apply in the case of any person transferred in consequence of the acquisition by the Secretary of State under section 57 of the Act of a hospital at or for the purposes of which the person was employed at the date of acquisition: Provided that in relation to any such person there shall be substituted for the 19th day of March, 1946, such later date as the Secretary of State may determine.

(2) Where any such person as is mentioned in paragraph (1) of this regulation (being a person other than a person to whom regulation 24 applies) was, immediately before becoming an employee of an employing authority, either

(*a*) subject to any superannuation scheme of a similar character to the schemes therein mentioned, or (*b*) was participating or had reasonable expectations of participating in any other scheme or arrangements for securing superannuation benefits, then, subject to the provisions of paragraph (4) and paragraph (5) of this regulation, the Secretary of State may, if any relevant scheme continues to be administered by a body, with the consent of and subject to such arrangements as he may make with that body, pay the contributions authorised or required by that scheme to be paid by the employer, and in any other case may carry out the relevant scheme or arrangements, and in that event the employee shall not be subject to any provisions of these regulations except those contained in this and the immediately succeeding regulation.

(3) Where an employee of an employing authority (not being an employee to whom either paragraph (1) or paragraph (2) of this regulation applies) was, immediately before entering the employment of that authority, subject to either of the superannuation schemes mentioned in the said paragraph (1) or to any other scheme approved by the Secretary of State for the purposes of this paragraph, then, subject to the provisions of paragraph (4) of this regulation, the Secretary of State may, with the consent of the body administering the scheme and subject to such arrangements as he may make with that body, pay the contributions authorised or required by the scheme to be paid by the employer and in that event the provisions of this and the immediately succeeding regulation shall apply to such employee, but no other provisions of these regulations shall apply to him.

(4) The provisions of paragraphs (1), (2) or (3) of this regulation shall only apply to an employee (*a*) if he so requests the employing authority in writing within three months after becoming such employee or within such longer period after that time as the Secretary of State may in the circumstances of any particular case determine; and (*b*) so long as he remains without a break of more than a month at any one time an officer in the employment of any employing authority.

(5) In the case of a person to whom paragraph (2) of this regulation applies, the Secretary of State shall consider all the circumstances of the case, including any change which may have occurred on the person becoming an officer in the emoluments previously enjoyed by him, with a view to determining whether undue hardship would result if the provisions of paragraph (2) of this regulation were not applied.

(6) Where contributions are paid by the Secretary of State under any of the foregoing provisions of this regulation in respect of any person the employing authority shall deduct from that person's remuneration the amount of the contributions required by the scheme to be paid by the employee, and shall pay the same to the Secretary of State, together with the like contributions which they would have paid in respect of that person under regulation 6 but for the provisions of this regulation.

Supplementary payments in the case of special classes of officers

27.—(1) The provisions of this regulation shall apply in the case of any person who, on being transferred under the Act, or in consequence of the acquisition by the Secretary of State under section 57 of the Act of a hospital at or for the purposes of which he was employed at the date of acquisition, becomes an officer of an employing authority, and who had been engaged, for not less than ten years prior to his becoming an officer, in employment solely or mainly at or for the purposes of any hospital which has been transferred to or acquired by the Secretary of State under the Act:

Provided that if he left any such employment as aforesaid in order to undertake war service or national service and within six months after the termination of that service returned to any such employment as aforesaid, the period of that service shall be treated as if it were such employment as aforesaid.

(2) If any person to whom this regulation applies (not being a person to whom paragraph (1), (2) or (3) of the last preceding regulation applies), immediately before becoming an officer, was not participating in superannuation benefits, or was so participating otherwise than under the Act of 1909, the Act of 1937 or any local Act scheme, and if on the nineteenth day of March, 1946 (or such later date as the Secretary of State may determine in the case of a person who had been employed at or for the purposes of a hospital so acquired by the Secretary of State as aforesaid), and immediately before becoming an officer, he had reasonable expectations that on his retirement from his employment or on his death superannuation benefits would become payable to or in respect of him, then, unless those benefits were secured to him as such participant as aforesaid, and on becoming an officer he received some benefit on account thereof, if he remains without a break of more than twelve months at any one time in employment as an officer of any employing authority or as an officer to whom part III or IV of these regulations applies, the Secretary of State, with the approval of the Treasury, on his ceasing to be employed or on his death, may make such payments, supplementary to any superannuation benefits which may become payable to or in respect of him, as the Secretary of State considers equitable, having regard to the fact that in the calculation of those superannuation benefits account is not taken of any such employment before he became an officer as is mentioned in paragraph (1) of this regulation.

(3) If any person to whom this regulation applies (being also a person to whom paragraph (1), (2) or (3) of the last preceding regulation applies), had, on the nineteenth day of March, 1946 (or such later date as the Secretary of State may determine in the case of a person who had been employed at or for the purposes of a hospital so acquired by the Secretary of State as aforesaid), and immediately before becoming subject to that paragraph, reasonable expectations that on his retirement from his employment or on his death superannuation benefits, in addition to those secured to him as a participant in any such scheme as is mentioned in that paragraph, would become payable to or in respect of him, then, if he remains without a break of more than twelve months at any one time in employment as an officer of any employing authority, the Secretary of State, on his ceasing to be employed or on his death, may make such payments, supplementary to any superannuation benefits which may become payable to or in respect of him, as the Treasury may approve, in respect of such expectations as aforesaid.

(4) For the purposes of the last two preceding paragraphs, a person shall not be treated as having had a break in employment if he leaves such employment as an officer as is therein mentioned in order to undertake war service or national service, and returns to any such employment as aforesaid within six months after the termination of that service.

(5) An officer shall not be entitled to have his case considered under this regulation unless within three months after the date on which he becomes an officer, or such longer period as the Secretary of State may in any particular case allow, he furnishes the employing authority with a written application for the purpose, and any officer so applying shall furnish the employing authority or the Secretary of State with such relevant information as may be required.

Benefits in case of late entrants

28. Where a person who becomes an officer of an employing authority after attaining the age of thirty-five years is not entitled to reckon any previous employment as service, the Secretary of State may, if satisfied that there are exceptional reasons for so doing, within six months after his becoming an officer, direct that the length of his service as such officer shall for the purposes of determining whether he is entitled to any benefit under these regulations and of calculating any such benefit be treated as eight-fifths of the actual length thereof:

Provided that—

(*a*) no account shall be taken of the service of an officer in respect of whom a direction is given before attaining the age of forty years; and

(*b*) notwithstanding the direction, this regulation shall not have effect so as to prevent or reduce any benefit under these regulations which might have been granted had the direction not been given.

Holders of joint appointments

29. Where one of the holders of a joint appointment under an employing authority ceases to hold his appointment, and the appointment of the other is thereby determined, then that other, if he is an officer to whom this part applies, and has either attained the age of fifty years and completed ten years service, or has completed twenty years service, shall be entitled to receive a pension and retiring allowance, calculated in accordance with the provisions of regulation 8:

Provided that this regulation shall not apply in any case where a joint appointment is determined in consequence of the misconduct of one of the holders thereof.

Modification of benefits and obligations under these regulations in connexion with the National Insurance Act, 1946

30.—(1) Subject to regulation 24 and paragraphs (4) to (9) of this regulation, the provisions of these regulations shall, as from the appointed day, for the purposes of section 1 of the National Insurance Act, 1946(a), apply in relation to every officer of an employing authority, subject to the modifications contained in paragraph (2) of this regulation, and in relation to every person in receipt of a pension under these regulations, subject to the modifications contained in paragraph (3).

(2) The amount of the contributions to be paid by an officer under regulation 6 shall be reduced at the rate of three pounds and eight pence per annum in the case of a man or a female nurse (including a female nurse who is a mental health officer) or physiotherapist, midwife or health visitor, and at the rate of three pounds and five shillings per annum in the case of a woman, other than a female nurse (including a female nurse who is a mental health officer) or physiotherapist, midwife or health visitor, and the amount of the contributions to be paid in respect of the officer by the employing authority shall be reduced at the like rate:

Provided that—

(*a*) in the case of a mental health officer who has completed twenty years contributing service attributable to employment as such an officer or as a person to whom the Act of 1909 applied as an established officer or servant of the first class or as a person to whom the Superannuation (Prison Officers) Act, 1919(b), applied, the amount of the reductions shall be doubled; and

(a) 9 & 10 Geo. 6. c. 67. (b) 9 & 10 Geo. 5. c. 67.

(*b*) in the case of an officer who is a self-employed person within the meaning of the National Insurance Act, 1946, the amount by which his contributions are to be reduced shall be doubled, and the employing authority's contributions shall not be reduced.

(3) As from the date on which an officer becomes entitled to a pension under these regulations, or, if on becoming entitled to such pension he has not reached pensionable age within the meaning of the National Insurance Act, 1946, as from the date on which he reaches that age, the pension shall be reduced—

(*a*) if he became an officer of an employing authority within twelve months after leaving employment in relation to which he was subject to the Act of 1937, a local Act scheme or the Act of 1909, as modified by regulations made under section 69 (4) of the National Insurance Act, 1946(**a**), or if he left that employment in order to undertake war service, within six months after the termination of that service, and remained an officer of an employing authority until becoming entitled to a pension, without any break of more than twelve months during no part of which he was a contributory employee, local Act contributor, established civil servant or a person in recordable service under the Scottish Teachers Superannuation Scheme, and if by virtue of the said regulations any superannuation allowance to which he might have become entitled under the enactment or scheme to which he was subject as aforesaid would have been reduced by reference to his age at the date on which the said regulations became applicable in relation to him—

(i) by the annual sum shown in the appropriate column of the relative Table set out in the eighth schedule in relation to an age which corresponds with his age at the date on which the said regulations became applicable in relation to him, for each year of contributing service on and after that date or in respect of which he paid reduced contributions in pursuance of a scheme (hereinafter called a " pre-existing scheme ") made under section 28 (3) of the Widows', Orphans' and Old Age Contributory Pensions Act, 1936(**b**), or the corresponding provisions of any Act repealed by that Act; and

(ii) by one-half of the said annual sum for each year of non-contributing service on and after the date on which the said regulations became applicable in relation to him;

(*b*) if, not being such a person as aforesaid, he became an officer on being transferred under the Act or in consequence of the acquisition by the Secretary of State under section 57 of the Act of a hospital at or for the purposes of which he was employed at the date of acquisition, and remained an officer without any break of more than twelve months during no part of which he was a contributory employee, a local Act contributor, established civil servant or a person in recordable service under the Scottish Teachers Superannuation Scheme—

(i) by the annual sum shown in the appropriate column of the relative table set out in the eighth schedule in relation to an age which corresponds with his age at the date on which he became an officer, for each year of contributing service on and after the appointed day for the purposes of section 1 of the National Insurance Act, 1946, or on and after the date on which he became an officer, whichever is the later; and

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(**a**) 9 & 10 Geo. 6. c. 67. (**b**) 26 Geo. 5 & 1 Edw. 8. c. 33.

(ii) by one-half of the said annual sum for each year of non-contributing service on and after the said date; and

(*c*) in any other case, by the sum of one pound and fourteen shillings per annum for each year of contributing service on and after the appointed day aforesaid, and by the sum of seventeen shillings for each year of non-contributing service on and after that day:

Provided that—

(i) for the purposes of items (i) and (ii) of sub-paragraph (*a*) of this paragraph, any period of service as an officer of an employing authority prior to the appointed day for the purposes of the National Insurance Act, 1946, shall be disregarded;

(ii) a person to whom sub-paragraph (*a*) or (*b*) of this paragraph applies shall not be treated as having had such a break as is therein mentioned if at any time he ceased to be an officer of an employing authority, a contributory employee, a local Act contributor, an established civil servant or a person in recordable service under the Scottish Teachers Superannuation Scheme in order to undertake war service or, being an officer of an employing authority, in order to undertake national service, but re-entered employment in one of those capacities within six months after the termination of that service;

(iii) if a person, having paid reduced contributions for any period in pursuance of a pre-existing scheme has, in pursuance of that scheme, paid a sum representing the difference between those reduced contributions and the sum he would have contributed had his contributions not been reduced, his service during that period shall not for the purposes of sub-paragraph (*a*) of this paragraph be treated as service in respect of which reduced contributions were paid; and

(iv) the total amount of the reduction shall in no case exceed sixty-seven pounds and fifteen shillings per annum.

(4) In the case of an officer who would, if he ceased to be employed, be entitled to a pension, and who has completed forty years contributing service, or forty years contributing service and non-contributing service, the non-contributing service being reckoned at half its actual length, any further service shall be disregarded for the purposes of paragraph (3) of this regulation.

(5) Paragraph (1) of this regulation shall not apply in the case of any person who in pursuance of paragraph (*a*) of subsection (3) of section 71 of the National Insurance Act, 1946, is deemed to attain pensionable age on the expiration of ten years from the appointed day for the purposes of that section.

(6) Where a person is an officer in the part-time employment of two or more employing authorities, paragraph (1) of this regulation shall only apply in relation to him in his employment under that employing authority which is treated as his employer for the purposes of the National Insurance Act, 1946.

(7) Where an officer in the part-time employment of one or more employing authorities is also employed in other employment in which he is not entitled to participate in superannuation benefits provided by these regulations, and his employer in that other employment is treated as his employer for the purposes of the National Insurance Act, 1946, paragraph (1) of this regulation shall not apply, and in the event of his subsequently becoming an officer to whom that paragraph applies, no account shall be taken for the purposes of paragraph (3) of his service during the period in which this paragraph applied to him.

(8) Where a person becomes an officer of an employing authority within twelve months after leaving employment in relation to which he was an established civil servant, a person in recordable service under the Scottish Teachers Superannuation Scheme, a contributory employee, a local Act contributor or a person subject to the Act of 1909, or if he left that employment in order to undertake war service within six months after the termination of that service, and, having in that employment been insured or deemed to have been insured under the National Health Insurance Acts, 1936-1938, as amended by the National Health Insurance, Contributory Pensions and Workmen's Compensation Act, 1941(a) (hereinafter called the National Health Insurance Acts), or the Widows', Orphans' and Old Age Contributory Pensions Act, 1936, or an insured person for the purposes of the National Insurance Act, 1946, and also been excepted from the provisions of any regulations made under section 69 (4) of the National Insurance Act, 1946, modifying the Superannuation Acts, the Education (Scotland) Act, 1946, the Act of 1937, a local Act scheme or the Act of 1909, paragraph (1) of this regulation shall not apply in relation to him, so long as he is an officer of an employing authority without any break of more than twelve months during no part of which he was an established civil servant, a person in recordable service under the Scottish Teachers Superannuation Scheme, a contributory employee or local Act contributor, unless in the employment he has left he was an established civil servant, and he gives notice in writing to the employing authority within three months after the day on which he becomes an officer or the appointed day for the purposes of section 1 of the National Insurance Act, 1946, whichever day is the later, that he wishes paragraph (1) of this regulation to apply in relation to him, in which event that paragraph shall apply in relation to him as from the first day of the month, or, in the case of a person in receipt of weekly remuneration, the first day of the week, next following the month or week, as the case may be, in which the notice is given:

Provided that a person to whom this paragraph applies shall not be treated as having had such a break as aforesaid if at any time he ceases to be an officer of an employing authority, an established civil servant, a person in recordable service under the Scottish Teachers Superannuation Scheme, a contributory employee or local Act contributor, in order to undertake war service or, being an officer of an employing authority, in order to undertake national service, but re-enters employment in one of those capacities within six months after the termination of that service.

(9) Where a person is an officer of an employing authority on the appointed day for the purposes of section 1 of the National Insurance Act, 1946, or where a person is on war service or national service on the said appointed day and becomes an officer of an employing authority within six months after the termination of that service, not being in either case a person who has elected that the provisions of any regulations made under section 69 (4) of the said Act modifying the Education (Scotland) Act, 1946, the Act of 1937, any local Act scheme or the Act of 1909, should apply to him in relation to any previous employment in which he was subject to any such enactment or scheme, or has had an opportunity of so electing during a period which has expired, then, unless he gives notice in writing to the employing authority within three months after the said appointed day or the date of his becoming an officer, as the case may be, that he wishes paragraph (1) of this regulation to apply in his case, that paragraph shall not apply in relation to him, so long as he is an officer of an employing authority without any break of more than twelve months during no part of which he was an

(a) 4 & 5 Geo. 6. c. 39.

established civil servant, a person in recordable service under the Scottish Teachers Superannuation Scheme, a contributory employee or local Act contributor, and in the event of his giving such notice as aforesaid that paragraph shall apply in relation to him as from the first day of the month, or in the case of a person in receipt of weekly remuneration, the first day of the week, next following the month or week, as the case may be, in which the notice is given:

Provided that a person to whom this paragraph applies shall not be treated as having had such a break as aforesaid if at any time he ceases to be an officer of an employing authority, an established civil servant, a person in recordable service under the Scottish Teachers Superannuation Scheme, a contributory employee or local Act contributor, in order to undertake war service or, being an officer of an employing authority, in order to undertake national service, but re-enters employment in one of those capacities within six months after the termination of that service.

(10) If during any period an officer pays no contributions under these regulations by reason of the fact that the amount of the reduction in his contributions provided for by this regulation equals or exceeds the amount of his contributions, he shall nevertheless be deemed for the purposes of regulation 16 (1) (*a*) to have made the contributions required by these regulations in respect of that period.

Avoidance of duplicate benefits

31. If the Secretary of State is of opinion that any service in respect of which an officer becomes entitled to any benefit under these regulations has been or will be taken into account for the purpose of any other benefit which has or may become payable to him out of public funds, the Secretary of State may make such deduction from the benefit under these regulations as may appear to him to be equitable, in order to secure that the officer may not receive in respect of the same service a benefit under these regulations as well as such other benefit as aforesaid.

Benefits not assignable

32. A pension or other benefit to which an officer, or the spouse or dependant of an officer, becomes entitled under these regulations shall be payable to, or in trust for, the person who is entitled to receive it, and shall not be assignable or chargeable with his debts or other liabilities.

Forfeiture of rights

33. An officer who is dismissed, resigns or otherwise ceases to hold his employment in consequence of an offence of a fraudulent character or of grave misconduct committed by him in connexion with the performance of the duties of his employment or otherwise in relation to his employment shall, if the Secretary of State so directs, forfeit all claim in respect of his previous service to any superannuation benefits, whether provided under these regulations or under any enactment or scheme.

Application to officers in institutions under management of the General Board of Control for Scotland

34. These regulations shall apply to a person employed on the staff of an institution vested in the Secretary of State and designated by him for defectives of violent or dangerous propensities as if in that employment he were an officer of the General Board of Control for Scotland and the Board were an employing authority, and in the case of a person transferred under the Act as if he had left employment as an established civil servant and entered the employment of the Board, and the Superannuation Acts shall cease to apply or shall not apply to any such person.

Special provisions relating to persons who have served in hospitals provided by the Secretary of State under section 50 of the Civil Defence Act, 1939

35. An employee of an employing authority, who immediately before becoming such an employee was employed at or for the purposes of any hospital provided by the Secretary of State under section 50 of the Civil Defence Act, 1939(a), shall be deemed for the purposes of these regulations to have been transferred under the Act to the employment of an employing authority.

Application to other officers engaged in health services

36. If the Secretary of State so directs, these regulations shall also apply, with any modifications or adaptations which the Secretary of State considers necessary or desirable, to any other person who would be an officer if he were in the employment of an employing authority and who is wholly or mainly engaged in health services, whether provided under the Act or otherwise, but not provided by a local health authority or other local authority, as if the person's employer were an employing authority, and the Superannuation Acts if otherwise applicable, shall not apply or shall cease to apply to any person in respect of whom a direction is given.

Accounts and actuarial investigations

37.—(1) The Secretary of State shall keep an account in such form and prepared in such manner as the Treasury may approve of all revenue received and expenditure incurred by the Secretary of State under these regulations, and at the expiration of seven years after the appointed day, and at the expiration of every subsequent period of seven years, there shall be an actuarial investigation of the assets and liabilities of the Secretary of State in respect of the benefits provided by the Secretary of State under these regulations to determine what adjustments (if any) are needed to maintain a balance between the said assets and liabilities.

(2) There shall be included in the said account such particulars as may be necessary in order that the said account shall also show the revenue that would be received and the expenditure that would be incurred if, whenever any person transferred to or from employment subject to these regulations from or to employment as an established civil servant or as a person in recordable service under the Scottish Teachers Superannuation Scheme in circumstances in which a transfer value would have been payable under these regulations to or by the Secretary of State had the person ceased to be or become a contributory employee or local Act contributor, a transfer value were payable to or by the Secretary of State of such amount as the Government Actuary shall indicate as being actuarially equivalent to the liability of which the Treasury or the Secretary of State, as the case may be, is relieved as a result of that transfer.

(3) The said account shall be subject to examination by the Comptroller and Auditor General.

PART II

MEDICAL AND DENTAL PRACTITIONERS

Application of regulations with modifications

38.—(1) These regulations shall apply, subject to the provisions of this and the next succeeding regulation, to every practitioner, as if he were an officer in the employment of an Executive Council.

(a) 2 & 3 Geo. 6. c. 31.

(2) Subject to the provisions of paragraph (5) of this regulation, these regulations, as so applied, shall have effect in relation to any practitioner, other than an assistant practitioner, subject to the modification that for the definition of remuneration in regulation 1 (3) there shall be substituted the following definition, namely—' " remuneration " means all payments made to the practitioner in respect of general medical services or general dental services provided by him, and of pharmaceutical services provided by him, less such sum on account of practice expenses as may be appropriate in accordance with a formula laid down by the Secretary of State for the purpose, and less the remuneration approved by the Secretary of State of any assistant practitioner in his employment:

Provided that if the practitioner is a party with any other practitioner or practitioners to a partnership agreement, and particulars of the agreement are disclosed to the Executive Council, his remuneration shall be deemed to be such proportion of the total remuneration of such practitioners as the proportion of his share in the partnership profits bears to the total proportion of the shares of such practitioners in those profits; '.

(3) Subject to the provisions of paragraph (5) of this regulation, these regulations, as so applied, shall have effect in relation to any practitioner, subject to the following modifications:—

(*a*) regulation 6 (2) shall not apply;

(*b*) if the practitioner made contributions during any period in accordance with regulation 6 (3), the remuneration on which he so made contributions shall be deemed to have been his remuneration in respect of that period;

(*c*) if during any period the remuneration of the practitioner was reduced or suspended by reason of his absence from his employment owing to illness or injury, he shall be deemed to have continued to receive remuneration in respect of that period at the same annual rate as that at which he was receiving remuneration immediately before the reduction or suspension;

(*d*) a practitioner in whose case any period of national service is treated as service as a practitioner under these regulations shall be deemed to have continued to receive remuneration in respect of that period at the same annual rate as that at which he was receiving remuneration immediately before undertaking that service;

(*e*) for regulation 8 there shall be substituted the following provision, namely:—

" 8.—(1) The pension to be paid to a practitioner shall be on the following scale, that is to say—

(*a*) in respect of each year of contributing service as a practitioner, one and one-half per cent. of his remuneration for that year;

(*b*) in respect of each year of contributing service otherwise than as a practitioner, one-eightieth of his average remuneration at the date on which he last ceased to be employed in such other capacity; and

(*c*) in respect of each year of non-contributing service, one one-hundred-and-sixtieth of his average remuneration at the date on which he last ceased to be employed in such other capacity:

Provided that—

(i) in the case of a practitioner whose contributing service as a practitioner exceeds forty years, and who has no service in any other capacity, the pension shall be calculated by reference to the last forty years of such contributing service;

(ii) in the case of a practitioner whose service includes service in any other capacity, and whose contributing service, together with his non-contributing service (if any) reckoned at half its actual length, exceeds forty years, the pension shall be an amount obtained by multiplying the amount of the pension which would have been payable apart from this proviso by forty, and dividing the product by the number of years of actual service, any non-contributing service being reckoned as aforesaid: and

(iii) in the case of a practitioner who is entitled to a pension under regulation 7 (*a*) (i), and whose service in any capacity is less than twenty years, any non-contributing service being reckoned at half its actual length, the pension shall be an amount obtained by multiplying the amount of the pension which would have been payable apart from this proviso by such number of years' service, not exceeding twenty, as he could have completed before attaining pensionable age, any non-contributing service being reckoned as aforesaid, and dividing the product by the number of years of actual service, any non-contributing service being reckoned as aforesaid.

(2) The retiring allowance to be paid to a practitioner shall be a sum equal to the aggregate of the following amounts, namely—

(*a*) in respect of each year of contributing service as a practitioner, four and one-half per cent. of his remuneration for that year;

(*b*) in respect of each year of contributing service otherwise than as a practitioner, three-eightieths of his average remuneration at the date on which he last ceased to be employed in such other capacity; and

(*c*) in respect of each year of non-contributing service, three one-hundred-and-sixtieths of his average remuneration at the date on which he last ceased to be employed in such other capacity:

Provided that—

(i) in the case of a married male practitioner in respect of whose service a widow's pension may become payable under these regulations, one and one-half per cent. shall be substituted for four and one-half per cent. in sub-paragraph (*a*) of this paragraph, one-eightieth shall be substituted for three-eightieths in sub-paragraph (*b*) and one one-hundred-and-sixtieth shall be substituted for three one-hundred-and-sixtieths in sub-paragraph (*c*);

(ii) in the case of a practitioner who is a widower or who is divorced or judicially separated from his wife, the wife's death or the divorce or separation having taken place on or after

the date on which he first became subject to these regulations, whether by virtue of this part or part I, one and one-half per cent. shall be substituted for four and one-half per cent. in sub-paragraph (*a*) of this paragraph in relation to each year of contributing service as a practitioner before the date of his wife's death or the divorce or separation, as the case may be, one-eightieth shall be substituted for three-eightieths in sub-paragraph (*b*) in relation to each year of contributing service otherwise than as a practitioner before the said date, and one one-hundred-and-sixtieth shall be substituted for three one-hundred-and-sixtieths in relation to each year of non-contributing service before the said date;

(iii) in the case of a practitioner whose contributing service as a practitioner exceeds forty years, and who has no service in any other capacity, the sum to be calculated under the foregoing provisions of this paragraph shall be calculated by reference to the last forty years contributing service;

(iv) in the case of a practitioner whose service includes service in any other capacity, and whose contributing service, together with his non-contributing service (if any) reckoned at half its actual length, exceeds forty years, the amount of the allowance shall be an amount obtained by multiplying the amount of the allowance which would have been payable apart from this proviso by forty, and dividing the product by the number of years of actual service, any non-contributing service being reckoned as aforesaid; and

(v) in the case of a practitioner to whom no pension is payable, if the amount of the allowance, calculated as aforesaid, is less than the amount of his contributions, together with compound interest thereon, the allowance shall be increased by the amount of the deficiency.";

(*f*) if a death gratuity becomes payable in respect of a practitioner, then, for the reference in regulation 12 to a sum to be calculated by reference to a fraction of a person's average remuneration in respect of each year of service, there shall be substituted a reference to a sum obtained by the addition of the following amounts, namely:—

(i) in respect of each year of contributing service as a practitioner, four and one-half per cent. of his remuneration for that year, or if a widow's pension is payable under these regulations in respect of his death, one and one-half per cent. thereof;

(ii) in respect of each year of contributing service otherwise than as a practitioner, three-eightieths of his average remuneration at the date on which he last ceased to be employed otherwise than as a practitioner, or if a widow's pension is payable as aforesaid, one-eightieth thereof; and

(iii) in respect of each year of non-contributing service, three one-hundred-and-sixtieths of his average remuneration at the said date, or if a widow's pension is payable as aforesaid, one one-hundred-and-sixtieth thereof:

Provided that—

(*i*) in the case of a practitioner whose contributing service as a practitioner exceeds forty years, and who has no service in any

other capacity, the said sum shall be calculated by reference to the last forty years contributing service; and

(*ii*) in the case of a practitioner whose service includes service in any other capacity, and whose contributing service, together with his non-contributing service (if any) reckoned at half its actual length, exceeds forty years, the sum to be obtained shall be obtained by multiplying by forty the amount of the sum which would have been obtained apart from this proviso, and dividing the product by the number of years of actual service, any non-contributing service being reckoned as aforesaid;

(*g*) where a practitioner has previously been an officer by virtue of part I, not having been a practitioner prior to becoming such officer, and his service otherwise than as a practitioner, any non-contributing service being reckoned at half its actual length, does not exceed ten years, such service shall be treated for the purposes of these regulations as if it were contributing service as a practitioner, any non-contributing service being reckoned as aforesaid;

(*h*) where a practitioner is simultaneously employed as an officer of an employing authority in some other capacity, these regulations shall apply in relation to him as if in such employment he were a practitioner, and as if the remuneration of that employment were his remuneration as such practitioner;

(*i*) if a practitioner undertakes national service, and that service becomes reckonable as a period of service under these regulations by virtue of regulation 15 (5), that service shall be treated as if it were service as a practitioner;

(*j*) paragraph (*c*) of regulation 18 shall not apply in respect of service as a practitioner, and if a practitioner's contributing service, after deducting all completed years of such service, includes a fraction of a year, that fraction shall, if it exceeds six months, be treated as a year, and in any other case be disregarded;

(*k*) for the purposes of regulation 23 further employment as a practitioner between the ages of sixty-five and seventy years in the case of a person who became entitled to a pension as a practitioner on or after attaining the age of sixty-five years shall be disregarded;

(*l*) for the purposes of regulation 30 (3) (*b*), a practitioner on the list of an Executive Council on the appointed day shall be deemed to have become an officer on being transferred under the Act; and

(*m*) where any person holding a contract or policy of insurance with any of the Life Assurance Companies becomes a practitioner on the appointed day, then, if he so requests the Executive Council in writing within three months after the appointed day, the Secretary of State may agree that the practitioner shall not, so long as he continues to be a practitioner, become subject to any provisions of these regulations except this provision, and in that event the Secretary of State shall, subject to such terms and conditions as the Secretary of State may determine, pay to him as a contribution towards the maintenance of the contract or policy an amount equal to eight per cent. of his remuneration as a practitioner as defined in paragraph (2) of this regulation.

(4) These regulations, as so applied, shall have effect in relation to any assistant practitioner subject to the following further modifications:—

(*a*) in the definition of remuneration in regulation 1 (3), in line 1, after the word ' means ' there shall be inserted the following words, namely " the whole or such part as the Secretary of State may approve of ", in

line 2 the word " including " shall be substituted for the words " and includes ", and in line 4, the words " but not including " shall be substituted for the words " but does not include "; and

(*b*) the practitioner shall be deemed to be the employing authority for the purposes of regulation 6, except paragraph (7) thereof, but shall remit to the Executive Council any contributions payable under that regulation.

(5) Paragraph (1) and the modifications contained in paragraph (2) and in sub-paragraphs (*h*), (*k*) and (*m*) of paragraph (3) of this regulation shall not apply in relation to a person rendering specialist services pursuant to section 3 of the Act.

Provisions relating to a special class of practitioner

39.—(1) In the case of a person who immediately before the appointed day was in agreement with the Secretary of State under the Highlands and Islands (Medical Service) Grant Acts, 1913(**a**) and 1929(**b**), and who on that day becomes a practitioner within the meaning of regulation 1 (3), there shall be reckonable as service for the purpose of determining whether any benefit is payable to or in respect of him but not for the purpose of calculating the amount of any benefit to which he may become entitled, all periods during which he provided medical services in terms of an agreement under the said Acts, and if he ceased to provide those services in order to undertake war service or in order to undertake national service and within six months of the termination of that war service or national service, as the case may be, resumed the provision of medical services in terms of such an agreement, there shall also be reckonable as service for the purpose aforesaid the period of that war service or national service.

(2) In the case of a person who

(*a*) immediately before the appointed day was in agreement with the Secretary of State under the Highlands and Islands (Medical Service) Grant Acts, 1913 and 1929;

(*b*) becomes on the appointed day a medical practitioner on the list of an Executive Council for the Counties of Argyll, Caithness, Inverness, Ross and Cromarty, Sutherland, Orkney, Zetland, or Perth; and

(*c*) had been in agreement with the Secretary of State as aforesaid for a period or periods of not less than ten years in all,

then on his ceasing to be included on such list by reason of permanent ill-health or infirmity of mind or body, or of age, the Secretary of State, with the approval of the Treasury, may make such payments to him supplementary to any superannuation benefits which may become payable to or in respect of him, as the Secretary of State considers reasonable.

PART III

OFFICERS OF LOCAL HEALTH AUTHORITIES

Application

40.—(1) As from the appointed day, this part of these regulations shall apply to any employee of a local health authority who is—

(*a*) a contributory employee or local Act contributor on the medical or nursing staff of the authority;

(**a**) 3 & 4 Geo. 5. c. 26. (**b**) 20 & 21 Geo. 5. c. 13.

(*b*) a contributory employee or local Act contributor falling within such class or description of persons as the Secretary of State may designate, after consultation with such associations of local authorities as appear to him to be concerned:

Provided that this part shall not apply in the case of an officer in the employment of a local health authority on the appointed day who immediately before that day was a contributory employee or local Act contributor, if within three months after the appointed day he gives notice in writing to the local health authority that he does not wish this part of these regulations to apply to him.

(2) A person who by virtue of a single appointment under any authority which is a local health authority is engaged in services in respect of which he is an officer to whom this part applies and also in other services shall not be treated as an officer to whom this part applies unless in such appointment he is mainly engaged in such services as are first hereinbefore mentioned.

Extension and modification of the Act of 1937 *and local Act schemes*

41.—(1) The Act of 1937 and any local Act scheme shall extend and apply in relation to any officer to whom this part applies as if, in consideration of the contributions required thereby, there were substituted for any title accruing in respect of service reckonable thereunder to a superannuation allowance, lump sum retiring allowance, injury allowance or death gratuity a title to such benefits as are conferred by regulations 7 to 9 inclusive, as modified by regulation 4, and regulation 12, and there were conferred by the Act or scheme in addition, or in substitution for any similar benefits to which an officer might become entitled thereunder, in respect of service reckonable under the Act or scheme, the benefits conferred by regulations 10, 11 and 13, and the Act of 1937 and any local Act scheme shall have effect accordingly, with any necessary modifications, including the modification in relation to a local Act scheme that references to contributing service in any of the said regulations shall be read as references to service, and references to non-contributing service shall be disregarded.

(2) The amount of any retiring allowance to which an officer to whom the proviso to paragraph (1) of the last preceding regulation applies, and who does not exercise the option thereby conferred, may become entitled shall be increased, as nearly as maybe, in accordance with the provisions of regulation 25 (2).

(3) The Act of 1937, in its application to any such officer as aforesaid, shall be further modified to confer a right on him by making payments similar to those provided for by the fourth schedule to reckon any period of non-contributing service as a period of contributing service, and shall have effect as if the provisions of the fourth schedule were incorporated therein with any necessary modifications.

(4) Any pension or injury allowance to which any such officer as aforesaid becomes entitled in consequence of this regulation shall be granted subject to the conditions contained in regulations 22 and 23, with any necessary modifications, in lieu of any similar conditions in corresponding provisions of the Act of 1937 or any local Act scheme.

Application to voluntary organisations of the Act of 1937 *and local Act schemes*

42.—(1) If application for the purpose is made to a local health authority by a voluntary organisation engaged in the provision in the area of the authority of services under Part III of the Act or under the Mental Deficiency (Scotland) Acts, 1913(**a**) and 1940(**b**), the authority, or, in the case of an authority

(**a**) 3 & 4 Geo. 5. c. 38. (**b**) 3 & 4 Geo. 6. c. 8.

who are not an administering authority or local Act authority, the administering authority, shall admit any members of such classes of employee of the organisation and on such terms and conditions as may be approved by the Secretary of State, to participate in the benefits of the superannuation fund maintained by them, and in that event the Act of 1937, as modified by these regulations in any case in which that Act as so modified is applicable, shall have effect in relation to the organisation and any employee so admitted as if the organisation were a local authority and the employee were a contributory employee, and any local Act scheme, as modified by these regulations in any case in which that scheme as so modified is applicable, shall have effect as if the employee were a local Act contributor, and the organisation shall in either case have all such powers as may be necessary for the purposes of giving effect to the terms and conditions approved by the Secretary of State.

(2) An admission agreement made under subsection (5) of section 5 of the Act of 1937 and in force immediately before the appointed day shall, notwithstanding the repeal of that subsection by these regulations, continue in force as if made under this regulation, subject, however, to such modifications and adaptations as the parties concerned may, with the approval of the Secretary of State, determine to be necessary for bringing it into accordance with the provisions of this regulation.

PART IV

OFFICERS OF EDUCATION AUTHORITIES

Application of part III

43. As from the appointed day, part III of these regulations shall also apply, with the necessary modifications, to any contributory employee or local Act contributor employed by an education authority for the purposes of the school health service who is an officer falling within the class mentioned in regulation 40 (1) (*a*) or who is an officer falling within such class or description as the Secretary of State may designate, after consultation with such associations of local authorities as appear to him to be concerned:

Provided that this part shall not apply in the case of an officer in the employment of an education authority on the appointed day who, immediately before that day was a contributory employee or local Act contributor, if within three months after the appointed day he gives notice in writing to the education authority that he does not wish this part of these regulations to apply to him.

PART V

MISCELLANEOUS

Officers holding other employment

44.—(1) If an officer in the employment of an employing authority, being an officer to whom part I applies (other than an officer who has exercised an option under regulation 24 which has not ceased to have effect), is simultaneously employed in any other employment in which, but for the provisions of this regulation, he would be a contributory employee or local Act contributor, then, if the total time spent by him in those employments is wholly or mainly devoted to health services (including the school health service), the provisions of part I of these regulations shall also apply to him in relation to such other employment as aforesaid in lieu of the provisions of the Act of 1937 or the local Act scheme, as the case may be, as if the authority or body by whom he is employed were an employing authority.

(2) Where a person becomes subject to the provisions of part I of these regulations by virtue of the preceding paragraph in any employment in which he was a contributory employee or local Act contributor immediately before becoming so subject, then, for the purposes of these regulations, if he becomes so subject on being transferred under the Act to the employment of an employing authority, he shall also be treated as having been transferred under the Act to such first mentioned employment, and, if he becomes so subject otherwise than on being transferred under the Act, he shall be treated as having entered such employment at the date on which he becomes so subject, and in either case a transfer value shall be payable to the Secretary of State in accordance with the provisions of regulation 48.

(3) Where a person ceases to be subject to the provisions of part I of these regulations in relation to any such other employment as is mentioned in paragraph (1) of this regulation by virtue of that paragraph having ceased to apply, and he becomes in that employment a contributory employee or local Act contributor, as the case may be, he shall be treated for the purposes of these regulations as having become a contributory employee or local Act contributor in that employment immediately after ceasing to be employed by an employing authority, and a transfer value shall be payable by the Secretary of State in accordance with the provisions of regulation 50.

Reckoning of service on transfer to other employment

45.—(1) Where a person, within twelve months after leaving employment as an officer of an employing authority or, in the case of a person who left such employment in order to undertake national service, within six months after the termination of that service, and without having become entitled to any benefit under these regulations other than a return of contributions, becomes a contributory employee, local Act contributor, established civil servant or a person in recordable service under the Scottish Teachers Superannuation Scheme, he shall be entitled:—

(*a*) if he becomes a contributory employee, to reckon as service, contributing service and non-contributing service respectively, all periods of employment, war service or national service which he was so entitled to reckon for the purposes of these regulations in relation to his employment under the employing authority immediately before he ceased to be employed by them, and as contributing service any period of national service after so ceasing to be employed, excluding, in the event of his having received a return of contributions on or after so ceasing to be employed, any part of that period after the date of the return;

(*b*) if he becomes a local Act contributor, to reckon his previous service and any period of national service after so ceasing to be employed in such manner as the Secretary of State may approve with a view to securing, so far as is reasonably practicable, that he shall enjoy rights under the local Act scheme applicable to him substantially similar to those which he would have enjoyed under the last preceding sub-paragraph had he become a contributory employee; and

(*c*) if he becomes an established civil servant or a person in recordable service under the Scottish Teachers Superannuation Scheme, to reckon as established service or recordable service, as the case may be, all periods of employment, war service or national service which for the purposes of these regulations he was entitled to reckon as contributing service or non-contributing service in relation to his employment under the employing authority immediately before he ceased to be employed by them, and any period of national service after so ceasing to be employed, excluding,

in the event of his having received a return of contributions on or after so ceasing to be employed, any part of that period after the date of the return, and to reckon as established service for the purpose of determining whether he has served for the minimum period prescribed under the Superannuation Acts for the payment of a superannuation allowance or additional allowance or gratuity to his personal representatives on his death, or as qualifying service for the purposes of the Scottish Teachers Superannuation Scheme, any service which he was entitled to reckon in relation to his former employment solely for the purpose of determining whether he was entitled to any benefit under these regulations:

Provided that—

(i) the foregoing provisions of this paragraph shall not apply to any person who does not, within three months after entering his new employment, give notice in writing to his employer of his previous period of employment and war service or national service (if any), and pay to his employer, or, if he becomes an established civil servant or a person in recordable service under the Scottish Teachers Superannuation Scheme, repay to the Secretary of State an amount equal to any sum paid to him by way of return of contributions on or after his ceasing to hold his former employment, together with an amount equal to any income tax which was deducted from his contributions in respect of such payment; and

(ii) for all the purposes of sub-paragraph (*c*) of this paragraph, except the calculation of any qualifying period of service, any period of non-contributing service shall be treated as being half its actual length, and any period of part-time service shall be treated as though it were whole-time service for a proportionately reduced period.

(2) Where an established civil servant to whom sub-paragraph (*c*) of the last preceding paragraph applies ceases to be employed as such in circumstances which under these regulations would have entitled him to a return of contributions had he then ceased to be employed by an employing authority, he shall be entitled to receive from the Secretary of State a sum equal to the amount to which he would have been so entitled as aforesaid.

(3) Where an officer of an employing authority becomes a person in recordable service under the Scottish Teachers Superannuation Scheme, and the provisions of paragraph (1) of this regulation do not apply to him, then, without prejudice to article 14 (2) (*b*) of the Scottish Teachers Superannuation Scheme, any period of employment, war service or national service which would have been reckonable under sub-paragraph (*c*) of that paragraph had that paragraph applied to him shall be treated as qualifying service for the purposes of the Scottish Teachers Superannuation Scheme.

Persons subject to non-statutory superannuation schemes

46.—(1) Where an employee of a local authority, being a person to whom part III or IV of these regulations applies, was within twelve months before entering their employment a person to whom the provisions of paragraph (1) or (2) of regulation 26 applied as a participant in any such scheme as is mentioned in paragraph (1) of that regulation, or in any other scheme of a similar character, that authority shall, if the employee so requests in writing within three months after entering their employment, and if the body administering the scheme consents, and makes the necessary arrangements for the purpose, pay the contributions authorised or required by the scheme to be paid by the employer, and in that event the employee shall not be subject to the Act of 1937 or any local Act scheme.

(2) Where contributions are paid by a local authority under paragraph (1) of this regulation in respect of any employee, that authority shall deduct from the remuneration payable to the employee the amount of any contributions required by the scheme to be paid by the employee.

Rights on transfer to non-statutory superannuation schemes and approved employment

47.—(1) Where a person within twelve months after ceasing to be employed as an officer by an employing authority and without having received a return of contributions or become entitled to any other benefit under these regulations becomes a participant in the superannuation scheme operated under the Federated Superannuation System for Universities or the Federated Superannuation Scheme for Nurses and Hospital Officers or any other superannuation scheme approved by the Secretary of State, he may within three months thereafter notify the Secretary of State that he desires the provisions of this paragraph to apply to him, and, in that event, the Secretary of State may, if the body administering the scheme undertakes to invest or secure the investment of such sum for his benefit under the scheme, and to comply with the provisions of the next succeeding paragraph, pay to that body a sum not exceeding the amount of the transfer value which would have been payable under regulation 50 had he become a contributory employee in circumstances to which that regulation applies.

(2) If a person to whom the preceding paragraph has been applied ceases to participate in the scheme in circumstances in which the only benefit to which he becomes entitled is a sum by way of the return of any of his contributions thereunder, the body administering the scheme shall also pay to him a sum equal to the amount which would have been paid to him by way of a return of his contributions under these regulations on his ceasing to be employed as an officer of an employing authority, and shall refund to the Secretary of State an amount equal to the sum paid by the Secretary of State under the preceding paragraph in respect of him, after the deduction therefrom of a sum equal to the amount paid to him by way of a return of his contributions under these regulations, and the addition thereto of an amount equal to interest on the sum so paid by the Secretary of State, as from the date of payment, at the rate which would have been payable under the scheme on contributions returned thereunder at the date on which the sum was paid by the Secretary of State.

(3) If such a person as is mentioned in the last preceding paragraph, within twelve months after ceasing so to participate in the scheme and within five years after ceasing to be employed as an officer by an employing authority, again becomes an officer of an employing authority to whom part I of these regulations applies, he shall be entitled, if he pays or repays to the employing authority any contributions under these regulations returned to him by the body administering the scheme, to reckon as service, contributing service and non-contributing service, respectively, all periods of employment, war service or national service which he was so entitled to reckon in relation to his employment under the former employing authority immediately before the date on which he ceased to be employed by them.

(4) Where a person within twelve months after ceasing to be employed as an officer by an employing authority, and without having received a return of contributions or become entitled to any other benefit under these regulations, enters employment in which he does not become entitled to reckon his service under these regulations for the purpose of participating in any

superannuation benefits, otherwise than for the sole purpose of determining whether any such benefits are payable, he may, unless he is a person to whom paragraph (1) of this regulation has been applied, within three months after entering that employment, apply to the Secretary of State to approve the employment for the purposes of this paragraph, and if the employment is so approved and—

(*a*) if he ceases to hold that employment, or any other employment approved by the Secretary of State for the purposes of this paragraph, in such circumstances, including that of his age, as, had they obtained when he ceased to hold his employment under the employing authority, would have entitled him to any benefit under these regulations, the Secretary of State may grant him that benefit, as from the date on which he ceases to hold the approved employment, calculated as if he had become entitled to that benefit at the date on which he ceased to be an officer of the employing authority;

(*b*) if he dies while in approved employment, the Secretary of State may grant the like benefits (if any) by way of widow's pension and death gratuity as would have been granted if he had died immediately before he ceased to be employed by the employing authority; or

(*c*) if within twelve months after ceasing to hold approved employment he again becomes an officer of an employing authority to whom part I of these regulations applies, he shall be entitled to reckon as service, contributing service and non-contributing service respectively all periods of employment, war service or national service which he was so entitled to reckon in relation to his employment under the former employing authority immediately before the date on which he ceased to be employed by them:

Provided that in the application of regulation 12 for the purpose of sub-paragraph (*b*) of this paragraph the reference to a sum equal to his average remuneration shall be disregarded.

Transfer values payable to the Secretary of State

48.—(1) Where a person becomes an officer of an employing authority within twelve months after ceasing to be a contributory employee or local Act contributor, or, in the case of a person who so ceased in order to undertake war service, within six months after the termination of his war service, and without having become entitled to any benefit under the Act of 1937 or local Act scheme other than a return of contributions, the like transfer value shall be payable to the Secretary of State out of the fund in relation to which the person was a contributor by the authority maintaining that fund as would have been payable under the regulations for the time being in force by virtue of section 24 of the Act of 1937 had the person as such officer become a contributory employee, less an amount equal to any sum which the trustees of the fund may become liable to pay by way of income tax in respect of the amount transferred by way of transfer value:

Provided that where an authority maintaining a superannuation fund under the Act of 1937 has been dissolved, any transfer value which under the provisions of this paragraph would otherwise have been payable out of that fund shall be paid by the local authorities who appointed the first mentioned authority.

(2) Where on the appointed day more than one transfer value becomes payable out of a superannuation fund by any authority under paragraph (1) of this regulation, then—

(*a*) any transfer value payable may, with the Secretary of State's consent, be paid by instalments of equal amounts spread over a period of not more than ten years after the appointed day, the first instalment

to become payable on the appointed day, together with compound interest on the amount for the time being unpaid at the rate of three per cent. per annum, with half yearly rests;

(*b*) if the Secretary of State so directs, or the authority so requests, the actuary making the next actuarial investigation of the fund after the appointed day shall certify in accordance with the provisions of the fifth schedule the liability of which the fund was relieved on the appointed day in consequence of persons who had been contributors thereto having become on that day officers of any employing authority;

(*c*) if the amount of the liability so certified is less than the amount already paid on account of transfer values, the Secretary of State shall repay the excess to the superannuation fund, together with compound interest, calculated at the rate of three per cent. per annum, on any sum overpaid, as from the date of payment;

(*d*) if the amount of the liability so certified exceeds the amount of the transfer values, and—

(i) if such transfer values were paid in a lump sum or, having been payable by instalments, have been fully paid, the authority shall pay to the Secretary of State out of the fund the amount of the deficiency, together with compound interest thereon, calculated as aforesaid, as from the appointed day; or

(ii) if such transfer values were being paid by instalments, the liability in respect of any instalments remaining unpaid shall be adjusted in such manner as the actuary shall certify to be appropriate; and

(*e*) if nothing has been paid on account of transfer values, the amount of the liability so certified shall be paid to the Secretary of State, either in a lump sum, together with compound interest thereon, calculated as aforesaid, as from the appointed day, or by such instalments as are mentioned in sub-paragraph (*a*) of this paragraph.

(3) Where any such person as is mentioned in paragraph (1) of this regulation, had, before becoming a contributory employee or local Act contributor, been subject to the Act of 1909, and the body by whom he was last employed while subject to that Act would, if he had become entitled to a superannuation allowance as such contributory employee or local Act contributor, have been liable to contribute to that allowance, that body, or if that body has been dissolved or has ceased to exercise functions as such, the appropriate authority in relation to that body, shall pay a transfer value to the Secretary of State in accordance with the provisions of part I of the sixth schedule.

(4) Where the body mentioned in the last preceding paragraph would in the circumstances therein mentioned have had, in respect of any such contribution to a superannuation allowance as is therein mentioned, a right of contribution from any other body, that other body, or if that other body has been dissolved or has ceased to exercise functions as such, the appropriate authority in relation to that other body, shall also pay a transfer value to the Secretary of State in accordance with the provisions of part II of the sixth schedule.

(5) Where a person becomes an officer of an employing authority within twelve months after ceasing to be subject to the Act of 1909, or, in the case of a person who so ceased in order to undertake war service, within six months after the termination of that service, and without having become entitled to any benefit under the Act of 1909, other than a return of contributions, and without having become a contributory employee or local Act contributor,

the body by whom he was last employed under the Act of 1909, and any other body who would have been liable to contribute towards a superannuation allowance in respect of such officer under the Act of 1909 had he become entitled to such an allowance on ceasing to be subject to the Act of 1909, or if any such body has been dissolved or has ceased to exercise functions as such, the appropriate authority in relation to such body, shall pay a transfer value to the Secretary of State in accordance with the provisions of part III of the sixth schedule.

(6) A transfer value payable under the proviso to paragraph (1) of this regulation or under the last preceding paragraph may, with the Secretary of State's consent, be paid by instalments of equal amounts spread over a period of not more than ten years in the former case and forty years in the latter case, after the date on which the person in respect of whom it is payable became an officer, the first instalment to become payable on that date.

(7) Where any such person as is mentioned in paragraph (1) or (5) of this regulation received a return of contributions on or after ceasing to be a contributory employee, local Act contributor or subject to the Act of 1909, as the case may be, and he does not make a payment to the employing authority in accordance with proviso (*a*) to regulation 15 (2), the Secretary of State shall refund any transfer value or any payment on account of a transfer value received in respect of him under this regulation.

(8) Where a transfer value under the proviso to paragraph (1) or under paragraph (3), (4) or (5) of this regulation becomes payable by two or more local authorities jointly, the sum payable shall be apportioned amongst those authorities in such manner as they may agree or, in default of agreement, as may be determined by the Secretary of State.

(9) In this regulation the term " appropriate authority " in relation to a body means the local authority, provided that in the case of a joint board or a joint committee it means the local authorities who appointed the joint board or joint committee.

49.—(1) Where before the appointed day a superannuation fund is being maintained under any superannuation scheme by or on behalf of the governing body of a voluntary hospital which by virtue of the Act will be dissolved on the appointed day, then, if the employees of that body who by virtue of contributions to that fund are participants in the benefits of that scheme, or some of those employees, will, if they remain in the employment of that body, be transferred under the Act and become officers of an employing authority, and if that scheme has been approved by the Secretary of State under regulation 15 (3) (*d*) (v), that body or the persons who on their behalf are maintaining the fund shall transfer the fund to the Secretary of State immediately before the appointed day, and the Secretary of State shall become liable for any payment by way of return of contributions to which any participant in the benefits of the scheme becomes entitled on the appointed day.

(2) Subject to the provisions of paragraph (1) of this regulation, where a person becomes an officer of an employing authority within twelve months after ceasing to be a contributor to a scheme approved by the Secretary of State under regulation 15 (3) (*d*) (v), not being a scheme for providing superannuation benefits by means of contracts or policies of insurance made or effected with any of the Life Assurance Companies, and without having become entitled to any benefit under the scheme other than a return of

contributions, the body administering the scheme or any persons maintaining any fund for the purposes of the scheme or the successors in title of either that body or those persons shall, if the Secretary of State so requires, pay to the Secretary of State a transfer value of such amount as the Secretary of State may determine to be actuarially equivalent to the liability of which the body administering the scheme or any such fund as aforesaid is relieved as a result of that person ceasing to be subject to the scheme and becoming an officer of an employing authority.

Transfer values payable by the Secretary of State

50. Where a person, within twelve months after leaving employment as an officer of an employing authority or, in the case of a person who left such employment in order to undertake national service, within six months after the termination of that service, and without having become entitled to any benefit under these regulations other than a return of contributions, becomes a contributory employee or local Act contributor, a transfer value calculated in accordance with the provisions of the seventh schedule shall be payable by the Secretary of State to the authority maintaining the fund in relation to which the officer so becomes a contributory employee or local Act contributor, and that authority shall pay the transfer value received into that fund:

Provided that if a person, who, on or after leaving the employment of an employing authority, received a return of contributions, does not make a payment to his employer in accordance with proviso (i) to regulation 45 (1), any transfer value received in respect of him shall be refunded.

Persons engaged on war service

51.—(1) Where a person, but for any war service on which he was engaged, would have been transferred under the Act to the employment of an employing authority, he shall be deemed for the purposes of these regulations to have been so transferred if he enters the employment of that authority within six months after the termination of that service.

(2) If any such person, immediately before becoming engaged on war service, was subject to the provisions of any such enactment or scheme as is mentioned in regulation 24 (1), he shall be deemed for the purposes of these regulations to have been so subject immediately before becoming an officer of an employing authority.

(3) Where a person is engaged on war service or national service at the date of the acquisition by the Secretary of State under section 57 of the Act of a hospital at or for the purposes of which he was employed immediately before undertaking that service, and becomes an officer of an employing authority within six months after the termination of that service, he shall be deemed for the purposes of these regulations to have been employed in such hospital at the date of its acquisition by the Secretary of State.

Insurance Committee Officers' Superannuation Fund

52.—(1) The trustees of the Insurance Committee Officers' Superannuation Fund shall, in lieu of the payment of transfer value under these regulations, transfer to the Secretary of State such part of the fund as at the day appointed by His Majesty by Order-in-Council under section 80 (1) of the Act for the purposes of section 67 (1) (*b*) thereof is attributable to the

provision of superannuation benefits for officers employed in Scotland immediately before that day and to the payment of superannuation allowances to persons who have ceased to be so employed before that day or of annuities to dependants of such persons, after deducting any deficiency in the fund, other than such proportionate part thereof as may be properly attributable to any continuing liabilities of the fund.

(2) For the purpose of determining what part of the fund is to be transferred to the Secretary of State under this regulation, a valuation shall be made by the actuary to the fund, and the cost of the valuation shall be borne by the fund.

(3) The Secretary of State shall become liable as from the appointed day aforesaid for any payment accruing due on or after that day on account of a superannuation allowance payable out of the fund to a person who ceased to be employed in Scotland before that day, or on account of an annuity to any of his dependants.

Determination of questions

53. Any question arising under these regulations as to the rights or liabilities of an officer of an employing authority or of a person claiming to be treated as such shall be determined by the Secretary of State.

Amendment of Education (Scotland) Act, 1946

54. As from the appointed day, the provisions of the Education (Scotland) Act, 1946(**a**), shall be amended in the following manner, that is to say:—

(i) in subsection (1) of section 106 there shall be inserted after the words "deemed to be revenue or expenditure" the words "and any amounts which for the purposes of any provisions relating to accounts and actuarial investigations contained in regulations made by the Secretary of State under subsection (1) of section 66 of the National Health Service (Scotland) Act, 1947(**b**), are treated as if they were payable by or to the Secretary of State."

(ii) the following paragraph shall be added to Part II of the Third Schedule:—

"13. for such other matters as appear necessary to carry out the purposes of the National Health Service (Scotland) Act, 1947."

Employment of officer to be treated as qualifying service under the Scottish Teachers Superannuation Scheme in special cases

55.—(1) Where an established civil servant whose service as such is treated as qualifying service under article 12 (1) of the Scottish Teachers Superannuation Scheme becomes an officer of an employing authority to whom regulation 15 (2) applies, his employment under that authority shall be treated for the purposes of article 12 (1) of the said scheme in the same manner as his service as an established civil servant.

(2) Where a person in recordable service under the Scottish Teachers Superannuation Scheme becomes an officer of an employing authority to

(**a**) 9 & 10 Geo. 6. c. 72. (**b**) 10 & 11 Geo. 6. c. 27.

whom regulation 15 (2) does not apply, his employment under that or any other employing authority, and any national service which is reckonable as service in relation to that employment, shall be treated as qualifying service for the purposes of the Scottish Teachers Superannuation Scheme.

Amendment of the Act of 1937 and Local Act schemes

56. The provisions of section 10 of the Act of 1937, and the corresponding provisions of any local Act scheme, shall have effect in relation to a contributory employee or local Act contributor who has been an officer of an employing authority as if references therein to contributions which may be returned thereunder on such an employee or contributor ceasing to be employed or dying included references to contributions and additional contributory payments made by him under or in pursuance of these regulations, in so far as any such contributions or payments have not been returned to and retained by him, and are attributable to service which might have been reckoned under the Act of 1937 or the local Act scheme, as the case may be, for the purposes of superannuation allowance in respect of the employment which he has ceased to hold or in which he has died, as the case may be.

Amendment of the Pensions (Increase) Act, 1944

57.—(1) The Pensions (Increase) Act, 1944(**a**), shall have effect as if a pension or injury allowance payable under these regulations were specified in Part I of the First Schedule to that Act.

(2) The said Act shall continue to have effect in respect of service under any insurance committee appointed under the National Health Insurance Act, 1936(**b**), (including a committee formed by a combination of insurance committees under section 94 of that Act), in respect of which the Secretary of State becomes liable to make payments under regulation 52 (3).

Amendment of the Superannuation Act, 1946

58. The following words shall be added at the end of paragraph 6 of the Second Schedule to the Superannuation Act, 1946(**c**), namely, " and as if, in paragraph (*b*) of subsection (3) thereof, for the words " on his retirement from the service of such a local authority as aforesaid " there were substituted the words " if he retires from the service of such a local authority as aforesaid, or from employment as an officer entitled to participate in superannuation benefits provided by regulations made by the Secretary of State for Scotland under subsection (1) of section 66 of the National Health Service (Scotland) Act, 1947(**d**)," after the words " that local authority " there were inserted the words " or the Secretary of State for Scotland, as the case may be,", and after the words " annual superannuation allowance " there were inserted the words " or pension "."

Repeals and Savings

59.—(1) As from the appointed day, the enactments specified in the ninth schedule shall be repealed to the extent therein specified.

(2) Nothing in the repeal by this regulation of the Act of 1909 shall affect the rights or liabilities under that Act or the Local Government Staffs (War Service) Act, 1939(**e**), of any person who is on war service on the appointed

(**a**) 7 & 8 Geo. 6. c. 21. (**b**) 26 Geo. 5 & 1 Edw. 8. c. 32. (**c**) 9 & 10 Geo. 6. c. 60.
(**d**) 10 & 11 Geo. 6. c. 27. (**e**) 2 & 3 Geo. 6. c. 94.

day or of any body by whom that person had been employed under the Act of 1909, and in relation to any such person or body the provisions of the Act of 1909 and of the said Act of 1939 shall continue to have effect on and after the appointed day as if the Act of 1909 had not been repealed:

Provided that if any body by whom any such person was employed under the Act of 1909 has been dissolved or has ceased to exercise functions as such, any rights or liabilities conferred or imposed on that body by the Act of 1909 or the said Act of 1939 and preserved by this paragraph shall be deemed to have been conferred or imposed on the appropriate authority in relation to that body.

(3) As from the appointed day, paragraph 2 (1) (*b*) of the Second Schedule to the Act of 1937 shall have effect with respect to persons who ceased to be established officers or servants under the Act of 1909 before that day, as if any obligation to contribute imposed or any right of contribution conferred by that paragraph upon a body which has been dissolved, or has ceased to exercise functions as such, were imposed or conferred upon the appropriate authority in relation to that body, and as if the proviso to section 12 of the Act of 1909 had not been repealed.

(4) Any sum payable or due under this regulation by or to two or more local authorities jointly shall be apportioned amongst those authorities in such manner as they may agree or, in default of agreement, as may be determined by the Secretary of State.

(5) In this regulation the term " appropriate authority " in relation to a body has the same meaning as in regulation 48 (9).

Arthur Woodburn,

One of His Majesty's Principal Secretaries of State.

St. Andrew's House,
Edinburgh 1.

27th February, 1948.

SCHEDULES

Regulation 11.

FIRST SCHEDULE

Allocation of part of Pension or Injury Allowance

1. A person shall not surrender—

(*a*) more than one-third of the injury allowance to which he is entitled or of the pension to which he is entitled or, in a case in which regulation 30 applies, the pension to which he would be entitled apart from the provisions of that regulation;

(*b*) any such part as would make the amount of the reduced pension or allowance which is or may become payable to him less than the amount of the

pension which might become payable to the person in whose favour the allocation is made (hereinafter referred to as the " beneficiary ");

(*c*) a smaller part than would secure for the beneficiary a pension equal to one-fourth of the amount of the reduced pension or allowance; or

(*d*) any part which is not an exact number of pounds.

2. The amount of pension payable in return for each one pound of a pension or injury allowance surrendered by a person shall be the amount shown in the Tables in force at the date on which the person becomes or is deemed to have become entitled to the pension or allowance which is appropriate to the age and sex of the beneficiary.

3.—(1) Upon a person becoming eligible to notify his desire to surrender part of his pension or injury allowance, the employing authority shall furnish him with a copy of regulation 11 and of this schedule, and of the Tables for the time being in force, together with two copies of a form of notification of surrender of pension or injury allowance, and, in the case of an officer to whom regulation 11 (2) applies, a provisional estimate of the value of the pension that may become payable to him.

(2) A person to whom regulation 11 (1) applies, and who desires to surrender a part of his pension or injury allowance, shall notify the employing authority accordingly not later than one month after the date on which he ceases to be employed.

4. For the purpose of notifying his desire to surrender a part of his pension or injury allowance, a person shall complete the form provided for the purpose, and send it, together with a copy thereof, to the employing authority whose officer he is or was, and they shall transmit the original to the Secretary of State.

5. On receipt by the Secretary of State of a notification given by a person under the last preceding paragraph—

(*a*) the Secretary of State shall arrange for the person to be examined by a registered medical practitioner nominated by the Secretary of State, with a view to obtaining from such practitioner a report stating whether, in his opinion, the person is in good health, regard being had to his age; and if the opinion stated in such report is that he is not in good health, the Secretary of State shall notify him accordingly, and offer him an opportunity of a further examination by some other registered medical practitioner nominated by the Secretary of State;

(*b*) the Secretary of State shall require the person to furnish at his own expense—

(i) a certified copy of his birth certificate, except where the date of birth has been duly recorded by the Secretary of State and is not disputed; and

(ii) with respect to the beneficiary, a birth certificate, a marriage certificate (in the case of a spouse) and any other information or evidence which the Secretary of State may consider necessary:

Provided that if for any reason a birth certificate or a marriage certificate cannot be supplied, the Secretary of State may accept such other evidence of birth or marriage as he may think fit.

6. Any fee payable to a practitioner in respect of an examination and report under the last preceding paragraph shall be paid by the person examined at the time of the examination.

7.—(1) Subject to the provisions of these regulations, unless the Secretary of State is of opinion, on a consideration of a report obtained by him under paragraph 5 of this schedule, that the person to whom the report relates is not in good health, or unless he is of opinion that the evidence produced in regard to age or marriage is not satisfactory, he shall accept the surrender of such part of the pension or injury allowance as is specified in the person's notification and as is in conformity with this schedule, and shall grant to the beneficiary named in the notification a pension in accordance with the provisions of paragraph 2 of this schedule.

(2) As soon as practicable after coming to a decision in regard to a notification given by a person, the Secretary of State shall inform him whether or not the notification has been accepted, and if it has been accepted, shall furnish him with a statement as to the amount of the pension to which the beneficiary may become entitled after his death, and the amount of the reduced pension or injury allowance that is or may become payable to him, and, if the notification has not been accepted, shall inform him of the reason.

8.—(1) An officer to whom regulation 11 (2) applies may, at any time before he ceases to be employed, cancel or amend a notification given by him by a notice in writing addressed to the Secretary of State.

(2) An amendment of a notification shall be disregarded if the notification as so amended does not comply with this schedule.

9.—(1) A notification given by a person to whom regulation 11 (1) applies shall become null and void if the beneficiary dies before the Secretary of State accepts the notification, and a notification given by an officer to whom regulation 11 (2) applies shall become null and void if the beneficiary dies before midnight on the day on which the officer ceases to be employed.

(2) Subject as aforesaid, a surrender of part of a pension or injury allowance accepted in pursuance of a notification shall have effect as from the date on which the pension or allowance becomes payable.

SECOND SCHEDULE

Proviso (1) to regulation (13) 3.

TABLE A—REDUCTION OF WIDOW'S PENSION

Husband's age at death	Percentage reduction to be made where wife was younger than her husband by the following number of years—												
	2 and under 3 years	3 and under 4 years	4 and under 5 years	5 and under 6 years	6 and under 7 years	7 and under 8 years	8 and under 9 years	9 and under 10 years	10 and under 11 years	11 and under 12 years	12 and under 13 years	13 and under 14 years	14 and under 15 years
	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.
42 and under	—	—	—	—	—	—	—	—	—	—	—	—	—
43	¼	¼	¼	¼	¼	¼	½	½	½	½	½	½	½
44	¼	¼	½	½	½	½	½	½	½	½	½	½	½
45	¼	½	¾	1	1	1	1	1	1	1	1	1	1
46	¼	¾	1	1¼	1½	1½	1½	1½	1½	1½	1½	1½	1½
47	¼	¾	1¼	1¾	2	2	2	2	2	2	2	2	2
48	¼	1	1½	2¼	2½	2¾	2¾	2¾	2¾	2¾	2¾	2¾	2¾
49	½	1¼	2	2¾	3¼	3½	3¾	3¾	3¾	3¾	3¾	3¾	3¾
50	½	1½	2½	3¼	4	4½	4½	4¾	5	5	5	5	5
51	¾	1¾	2¾	3¾	4½	5	5½	6	6¼	6¼	6¼	6¼	6¼
52	¾	2	3¼	4¼	5	5¾	6½	7¼	7½	7¾	7¾	7¾	7¾
53	¾	2¼	3¾	4¾	5¾	6¾	7½	8¼	8¾	9	9¼	9¼	9¼
54	1	2½	4	5¼	6½	7½	8½	9¼	10	10¼	10½	10¾	10¾
55	1	2¾	4¼	5¾	7¼	8½	9½	10¼	11	11½	12	12¼	12½
56	1	3	4¾	6½	8	9¼	10¼	11¼	12	12¾	13¼	13¾	14
57	1¼	3¼	5¼	7	8¾	10¼	11¼	12¼	13¼	14	14¾	15¼	15¾
58	1¼	3½	5½	7½	9¼	11	12¼	13½	14½	15¼	16	16¾	17½
59	1¼	3¾	6	8¼	10	11¾	13¼	14½	15½	16½	17½	18½	19¼
60	1½	4	6½	8¾	10¾	12½	14¼	15½	16¾	18	19	20	21
61	1½	4¼	7	9¼	11½	13½	15¼	16¾	18	19¼	20½	21½	22½
62	1½	4½	7¼	9¾	12¼	14½	16¼	18	19¼	20½	21¾	23	24
63	1¾	4¾	7½	10¼	13	15¼	17¼	19	20½	21¾	23	24½	25½
64	1¾	5	8	11	13¾	16¼	18¼	20	21½	23	24½	25¾	27

65	1¾	5¼	8½	11½	14½	17	19¼	21	22¾	24¼	25¾	27¼	28½
66	1¾	5½	8¾	12	15	17¾	20	22	23¼	25½	27	28½	30
67	2	5¾	9¼	12½	15½	18½	20¾	23	24¾	26½	28¼	30	31½
68	2	5¾	9½	13	16¼	19	21½	24	26	27¾	29½	31¼	32¾
69	2	6	9¾	13½	16¾	19¾	22¼	24¾	27	29	31	32¾	34¼
70	2¼	6¼	10¼	13¾	17¼	20¼	23	25½	28	30¼	32¼	34	35½
71	2¼	6½	10½	14¼	17¾	21	23¾	26¼	29	31¼	33¼	35¼	36¾
72	2¼	6¾	10¾	14½	18¼	21½	24½	27¼	29¾	32¼	34½	36¼	38
73	2¼	6¾	11	15	18¾	22	25¼	28	30¾	33¼	35½	37½	39¼
74	2½	7	11¼	15½	19¼	22¾	26	29	31¾	34¼	36½	38½	40½
75	2½	7¼	11¾	16	19¾	23¼	26½	29¾	32¾	35¼	37½	39½	41½
76	2½	7½	12¼	16½	20¼	23¾	27¼	30½	33½	36¼	38½	40¾	42¾
77	2¾	7¾	12½	17	21	24½	28	31¼	34¼	37	39½	41¾	43¾
78	2¾	8	13	17½	21½	25¼	28¾	32	35¼	38	40½	42¾	44¾
79	2¾	8¼	13¼	17¾	22	25¾	29½	32¾	36	39	41½	44	46
80	2¾	8¼	13¼	18	22½	26½	30	33½	36¾	39¾	42½	45	47
81	2¾	8½	13½	18½	23	27	30¾	34¼	37½	40½	43½	46	48
82	3	8½	13¾	18¾	23½	27¾	31½	35	38¼	41¼	44¼	47	49
83	3	8¾	14	19¼	24	28½	32¼	35¾	39	42	45	47¾	50
84	3	9	14½	19¾	24½	29	33	36½	39¾	42¾	45¾	48½	50¾
85	3	9¼	14¾	20	25	29½	33½	37	40¼	43½	46½	49¼	51½

TABLE B—INCREASE OF WIDOW'S PENSION

Husband's age at death	Percentage increase to be made where wife was older than her husband by the following number of years—							
	2 and under 3 years	3 and under 4 years	4 and under 5 years	5 and under 6 years	6 and under 7 years	7 and under 8 years	8 and under 9 years	9 and under 10 years
	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.
31 or under	—	—	—	—	—	—	—	—
32	—	—	—	—	—	—	—	¼
33	—	—	—	—	—	—	¼	¾
34	—	—	—	—	—	¼	¾	1½
35	—	—	—	—	¼	¾	1½	2¼
36	—	—	—	¼	¾	1½	2¼	3
37	—	—	¼	¾	1½	2¼	3	4
38	—	¼	¾	1¼	2	3	4	5
39	—	½	1	1¾	2½	3½	4¾	6
40	—	½	1¼	2	3	4¼	5½	7
41	¼	¾	1½	2½	3½	5	6½	8¼
42	¼	1	1¾	3	4¼	5¾	7½	9½
43	¼	1	2	3½	5	6¾	8¾	10¾
44	¼	1¼	2½	4	5¾	7¾	10	12¼
45	½	1½	2¾	4½	6½	8¾	11¼	13¾
46	½	1¾	3¼	5¼	7¼	9¾	12½	15¼
47	¾	2	3¾	5¾	8	10¾	13¾	16¾
48	¾	2¼	4¼	6½	9	11¾	15	18¼
49	1	2¾	4¾	7¼	9¾	12¾	16	19¾
50	1	3	5¼	7¾	10¾	13¾	17¼	21¼
51	1¼	3¼	5¾	8½	11½	14¾	18½	22½
52	1¼	3½	6¼	9¼	12¼	15¾	19½	24
53	1¼	4	6¾	10	13¼	16¾	20¾	25½
54	1½	4¼	7¼	10¾	14¼	17¾	22	27
55	1½	4½	7¾	11¼	15	19	23½	28½
56	1½	4¾	8	11¾	15¾	20¼	25	30
57	1¾	5	8½	12½	16¾	21¼	26¼	31½
58	1¾	5¼	9	13¼	17½	22¼	27½	33
59	1¾	5½	9½	14	18½	23¼	28¾	34¾
60	2	5¾	10	14½	19¼	24½	30¼	36½
61	2	6	10¼	15	20¼	25¾	31¾	38
62	2	6¼	10¾	15¾	21¼	27	33¼	39½
63	2¼	6½	11	16¼	22	28	34½	41
64	2¼	6¾	11½	17	22¾	29	35¾	42¾
65	2¼	7	12	17¾	23¾	30¼	37	44½
66	2½	7¼	12½	18½	24¾	31¼	38½	46¼
67	2½	7½	13	19	25½	32¼	39¾	48
68	2½	7¾	13¼	19½	26¼	33¼	41	49¾
69	2½	8	13¾	20¼	27	34¼	42¼	51¼
70	2¾	8¼	14¼	20¾	27¾	35¼	43½	52¾
71	2¾	8¼	14½	21¼	28½	36¼	44¾	54¼
72	2¾	8½	14¾	21¾	29¼	37¼	46	56
73	3	8¾	15¼	22½	30¼	38½	47½	57¾
74	3	9	15¾	23¼	31¼	39¾	49	59¼
75	3	9¼	16	23¾	32	40¾	50¼	60¾

THIRD SCHEDULE

Reckoning of Service or a period of Contribution under a Local Act Scheme

1. If in relation to part of any such service as is mentioned in paragraph (1) (*b*) (v) of regulation 16 (which part is in this paragraph referred to as " the said service ") the officer pursuant to the provisions of the local Act scheme had been discharging but had not fully discharged a liability subsisting at the date when he ceased to hold his previous employment to pay a sum by instalments to the superannuation fund maintained by the local Act authority as a condition of being entitled to reckon the said service for any of the purposes of the local Act scheme, then, for the purpose of the said regulation— Proviso (i) to regulation 16 (1) (*b*).

(*a*) subject to the provisions of sub-paragraph (*b*) of this paragraph, the said service shall be reckonable as non-contributing service; and

(*b*) to the extent that one-half the aggregate amount paid on account of the sum due in discharge of the liability aforesaid would, if it were paid, pursuant to the provisions of the fourth schedule, in relation to the emoluments of his previous employment at the date when he ceased to hold that employment and to his age at that date, enable him to reckon any period of the said service as contributing service, that period shall be reckonable as contributing service.

2. If in relation to part of any such service as is mentioned in paragraph (1) (*b*) (v) of regulation 16 (which part is in this paragraph referred to as " the said service ") the officer pursuant to the provisions of the local Act scheme would, had he not ceased to hold his previous employment, have been under a liability to make payments to the superannuation fund maintained by the local Act authority by way of a contribution of a percentage of emoluments additional to the percentage payable in respect of current service as a condition of being entitled to reckon the said service for any of the purposes of the local Act scheme, then, for the purpose of the said regulation, the provisions of sub-paragraphs (*a*) and (*b*) of the last preceding paragraph shall apply in relation to the said service with the substitution for the reference in sub-paragraph (*b*) to the sum due in discharge of the liability aforesaid of a reference to additional percentage contributions.

FOURTH SCHEDULE

Additional Contributory Payments

1. The sum payable by an officer who desires to reckon any period of non-contributing service as contributing service shall be calculated in accordance with the provisions of paragraph 6 of this schedule, and may be paid upon the officer's notifying the employing authority in writing within three months after his becoming an officer that he intends to make a payment under this paragraph (the date of such notification being hereinafter referred to as " the material date "):— Regulations 15 (9) and (10) 16 (4) and (5) and 41 (3).

(*a*) in a lump sum accompanying such notification;

(*b*) partly in a lump sum, of not less than one-tenth of the sum payable, accompanying such notification, and as to the remainder, and subject as hereinafter provided, by such instalments as within three months after the material date may be agreed between the officer and the employing authority; or

(*c*) wholly, subject as hereinafter provided, by such instalments as aforesaid.

2. The instalments of any sum payable under the preceding paragraph shall be of equal amounts spread over a period of not more than ten years after the material date, the first instalment to be paid within four months after the material date:

Provided that the whole of the instalments shall be payable before the date on which the officer will attain the age at which he may become eligible for a pension under these regulations on ceasing to be employed.

3. While any instalment of any sum payable under this schedule remains to be paid, the following provisions shall have effect:—

(*a*) compound interest shall be payable as from the material date upon the amount for the time being unpaid, and shall be calculated at the rate of two-and-one-half per cent. per annum, with half-yearly rests;

(*b*) if the officer becomes entitled to a pension or retiring allowance under these regulations, or if a widow's pension becomes payable thereunder on his death to his widow or if a death gratuity becomes payable in respect of him, a deduction in respect of any amount due may be made from any payments on account thereof;

(*c*) if the officer becomes entitled to an injury allowance or dies without having become entitled to a pension or retiring allowance and without leaving a widow entitled to a widow's pension under these regulations, and no death gratuity is payable in respect of him, all liability in respect of the balance of the debt shall cease;

(*d*) if the officer ceases to hold his employment without having become entitled to a pension or retiring allowance, then, at the expiration of twelve months, or, if the officer ceases to hold his employment in order to undertake national service, at the expiration of six months after the termination of that service, the officer shall cease to be entitled to any rights in respect of payments made by him on account of the debt, except any right to a return of the amount of such payments, and his liability in respect of the balance of the debt shall cease, unless within that period the officer, without in the meantime having become a local Act contributor in the whole-time employment of a local Act authority—

(i) enters employment in which he is an officer of an employing authority, an established civil servant or in recordable service under the Scottish Teachers Superannuation Scheme, in which event, subject as hereinafter provided, his liability in respect of the balance of the debt shall continue, and the officer shall repay to the Secretary of State an amount equal to any sum which may have been returned to him in respect of payments made by him on account of the debt, together with an amount equal to any income tax which was deducted from such payments in respect of such return; or

(ii) enters employment under a local authority in which he is a contributory employee, in which event, subject as hereinafter provided, the right to receive the balance of the debt shall be deemed to be transferred to the local authority, and the officer shall pay to that authority an amount equal to any sum which may have been returned to him in respect of payments made by him on account of the debt, together with an amount equal to any income tax which was deducted from such payments in respect of such return;

(*e*) if the officer ceases to hold any employment by virtue of his entry into which his liability in respect of the balance of the debt has been continued in accordance with the provisions of the last preceding sub-paragraph, the provisions of that sub-paragraph shall apply, with any necessary modifications, and shall continue so to apply, whenever the officer ceases to hold employment during which he has been making, but has not completed making, payments on account of the debt; and

(*f*) the provisions of sub-paragraphs (*b*) and (*c*) of this paragraph shall apply, with any necessary modifications, whenever the officer is employed in circumstances in which his liability in respect of the balance of the debt is continued under the provisions of sub-paragraph (*d*) or (*e*) of this paragraph.

4. Where the last preceding paragraph applies in relation to a person who at any time enters two or more employments, or who simultaneously becomes a part-time officer under the authority in whose employment he is and enters the employment of another authority, the right to receive the balance of the debt shall be apportioned between the authorities concerned in such manner as the Secretary of State shall direct.

5. Any sum payable under this schedule by an officer of an employing authority, or by a person who has ceased to be such and has become an established civil servant, shall be paid to the employing authority for transmission to the Secretary of State.

6.—(1) For the purpose of calculating the sum to be paid by an officer under this schedule the relative Table set out below shall be used in accordance with the provisions of this paragraph.

(2) The age and remuneration of an officer means his age at the material date and the annual remuneration on which he is paying contributions on that date:

Provided that—

(*a*) if for the purposes of the foregoing provision account is required to be taken of any fees payable to an officer, other than a practitioner, 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 during the three years immediately preceding the material date or, if that service was of shorter duration, such shorter period;

(*b*) references to contributions payable by any person shall include references to contributions which would have been payable by him but for any reduction in or suspension of his remuneration by reason of his absence from duty owing to ill-health or injury;

(*c*) the sum payable, whether by a practitioner or an officer other than a practitioner, in respect of any period of service as a practitioner shall be calculated by reference to the annual average of the remuneration during that period; and

(*d*) in the case of a practitioner, the sum payable in respect of any period of service in any other capacity shall be calculated by reference to the annual remuneration on which he was paying contributions at the date on which he last ceased to be employed in such capacity, or, if in that employment he was not an officer of an employing authority, the annual emoluments of that employment.

(3) The amount shown in Table I (*a*), I (*b*), II, III or IV, as the case may require, in relation to an age which corresponds with that of the officer is an amount appropriate in respect of one hundred pounds of remuneration. A total amount is to be calculated proportionately by reference to the remuneration of the officer. Such total amount is the sum payable by the officer in order to reckon as contributing service one year of the non-contributing service which he is entitled to reckon on the material date.

(4) The sum payable by an officer in order to reckon as contributing service more than one year of the non-contributing service which he is entitled to reckon at the material date is the amount calculated in accordance with sub-paragraph (3) of this paragraph, multiplied by the number of years of the said service which the officer desires so to reckon.

(5) Any sum payable by a person to whom paragraph (1) of regulation 30 applies, in respect of any period of non-contributing service of which account would be taken under paragraph (3) of regulation 30 in calculating the amount of the reduction of any pension to which the person might become entitled under these regulations, shall be reduced by the sum shown in the appropriate column of Table V in relation to an age which corresponds with that of the person at the material date, in respect of each one pound of the amount of the reduction of the pension as aforesaid in respect of that period of service, and by a proportionate sum in respect of any fraction of a pound included in the said amount.

TABLE I

(*a*) SERVICE OF A MALE OFFICER, NOT BEING AN OFFICER MENTIONED IN TABLE IV (OTHER THAN SERVICE AS A PRACTITIONER)

Age	Amount appropriate in respect of each £100 of remuneration	Age	Amount appropriate in respect of each £100 of remuneration
	£ s.		£ s.
Under 31 ...	5 15	48 and under 49	7 1
31 and under 32	5 16	49 ,, ,, 50	7 3
32 ,, ,, 33	5 17		
33 ,, ,, 34	5 18	50 ,, ,, 51	7 6
34 ,, ,, 35	5 19	51 ,, ,, 52	7 9
		52 ,, ,, 53	7 12
35 ,, ,, 36	6 0	53 ,, ,, 54	7 16
36 ,, ,, 37	6 1	54 ,, ,, 55	8 0
37 ,, ,, 38	6 2		
38 ,, ,, 39	6 3	55 ,, ,, 56	8 4
39 ,, ,, 40	6 4	56 ,, ,, 57	8 9
		57 ,, ,, 58	8 14
40 ,, ,, 41	6 5	58 ,, ,, 59	8 19
41 ,, ,, 42	6 7	59 ,, ,, 60	9 5
42 ,, ,, 43	6 9		
43 ,, ,, 44	6 11	60 and over ...	£9 5s. less six shillings for each completed year by which the officer's age exceeds sixty years.
44 ,, ,, 45	6 13		
45 ,, ,, 46	6 15		
46 ,, ,, 47	6 17		
47 ,, ,, 48	6 19		

(*b*) SERVICE OF A FEMALE OFFICER, NOT BEING A FEMALE OFFICER MENTIONED IN TABLE II OR IV (OTHER THAN SERVICE AS A PRACTITIONER)

	£ s.		£ s.
Under 26 ...	5 14	45 and under 46	7 15
26 and under 27	5 15	46 ,, ,, 47	7 19
27 ,, ,, 28	5 16	47 ,, ,, 48	8 2
28 ,, ,, 29	5 17	48 ,, ,, 49	8 6
29 ,, ,, 30	5 18	49 ,, ,, 50	8 10
30 ,, ,, 31	6 0		
31 ,, ,, 32	6 2	50 ,, ,, 51	8 14
32 ,, ,, 33	6 4	51 ,, ,, 52	8 18
33 ,, ,, 34	6 6	52 ,, ,, 53	9 3
34 ,, ,, 35	6 8	53 ,, ,, 54	9 7
		54 ,, ,, 55	9 12
35 ,, ,, 36	6 10		
36 ,, ,, 37	6 12	55 ,, ,, 56	9 17
37 ,, ,, 38	6 14	56 ,, ,, 57	10 2
38 ,, ,, 39	6 16	57 ,, ,, 58	10 7
39 ,, ,, 40	6 18	58 ,, ,, 59	10 13
		59 ,, ,, 60	10 19
40 ,, ,, 41	7 0		
41 ,, ,, 42	7 3	60 and over ...	£10 19s. less six shillings for each completed year by which the officer's age exceeds sixty years.
42 ,, ,, 43	7 6		
43 ,, ,, 44	7 9		
44 ,, ,, 45	7 12		

TABLE II

SERVICE OF A FEMALE NURSE (INCLUDING A FEMALE NURSE WHO IS A MENTAL HEALTH OFFICER) OR PHYSIOTHERAPIST, MIDWIFE OR HEALTH VISITOR

Age	Amount appropriate in respect of each £100 of remuneration	Age	Amount appropriate in respect of each £100 of remuneration
	£ s.		£ s.
Under 20 ...	6 7	42 and under 43	9 13
20 and under 21	6 14	43 " " 44	9 16
21 " " 22	7 1	44 " " 45	9 19
22 " " 23	7 8		
23 " " 24	7 14	45 " " 46	10 2
24 " " 25	8 0	46 " " 47	10 6
		47 " " 48	10 10
25 " " 26	8 6	48 " " 49	10 14
26 " " 27	8 11	49 " " 50	10 18
27 " " 28	8 16		
28 " " 29	9 0	50 " " 51	11 3
29 " " 30	9 4	51 " " 52	11 8
		52 " " 53	11 13
30 " " 31	9 7	53 " " 54	11 18
31 " " 32	9 9	54 " " 55	12 4
32 " " 33	9 10		
33 " " 34	9 10	55 " " 56	12 4
34 " " 35	9 10	56 " " 57	11 19
		57 " " 58	11 14
35 " " 36	9 10	58 " " 59	11 9
36 " " 37	9 10	59 " " 60	11 4
37 " " 38	9 10		
38 " " 39	9 10	60 and over ...	£10 19s. less six shillings for each completed year by which the officer's age exceeds sixty years.
39 " " 40	9 10		
40 " " 41	9 10		
41 " " 42	9 11		

TABLE III

SERVICE AS A PRACTITIONER

Age	Amount appropriate in respect of each £100 of remuneration	Age	Amount appropriate in respect of each £100 of remuneration
	£ s.		£ s.
Under 25 ...	4 17	45 and under 46	7 15
25 and under 26	5 0	46 " " 47	7 18
26 " " 27	5 3	47 " " 48	8 1
27 " " 28	5 6	48 " " 49	8 5
28 " " 29	5 9	49 " " 50	8 9
29 " " 30	5 12		
		50 " " 51	8 13
30 " " 31	5 15	51 " " 52	8 17
31 " " 32	5 18	52 " " 53	9 2
32 " " 33	6 1	53 " " 54	9 7
33 " " 34	6 4	54 " " 55	9 12
34 " " 35	6 7		
		55 " " 56	9 17
35 " " 36	6 10	56 " " 57	10 3
36 " " 37	6 12	57 " " 58	10 9
37 " " 38	6 14	58 " " 59	10 15
38 " " 39	6 16	59 " " 60	11 2
39 " " 40	6 18		
40 " " 41	7 0	60 and over ...	£11 2s. less seven shillings for each completed year by which the person's age exceeds sixty years.
41 " " 42	7 3		
42 " " 43	7 6		
43 " " 44	7 9		
44 " " 45	7 12		

TABLE IV

SERVICE OF AN OFFICER WHOSE EMPLOYMENT IS BY WAY OF MANUAL LABOUR

Age	Amount appropriate in respect of each £100 of remuneration	
	Men	Women
(1)	(2)	(3)
	£ s.	£ s.
Under 20	3 18	4 5
20 and under 21	3 18	4 6
21 ,, ,, 22	3 18	4 7
22 ,, ,, 23	3 18	4 8
23 ,, ,, 24	3 18	4 10
24 ,, ,, 25	3 18	4 11
25 ,, ,, 26	3 18	4 12
26 ,, ,, 27	3 19	4 12
27 ,, ,, 28	4 1	4 13
28 ,, ,, 29	4 2	4 15
29 ,, ,, 30	4 4	4 17
30 ,, ,, 31	4 6	5 0
31 ,, ,, 32	4 8	5 3
32 ,, ,, 33	4 11	5 6
33 ,, ,, 34	4 13	5 9
34 ,, ,, 35	4 16	5 12
35 ,, ,, 36	4 18	5 17
36 ,, ,, 37	5 0	6 1
37 ,, ,, 38	5 2	6 4
38 ,, ,, 39	5 5	6 8
39 ,, ,, 40	5 7	6 12
40 ,, ,, 41	5 10	6 16
41 ,, ,, 42	5 13	6 19
42 ,, ,, 43	5 16	7 3
43 ,, ,, 44	5 19	7 7
44 ,, ,, 45	6 2	7 11
45 ,, ,, 46	6 5	7 15
46 ,, ,, 47	6 8	7 19
47 ,, ,, 48	6 11	8 2
48 ,, ,, 49	6 15	8 6
49 ,, ,, 50	6 18	8 10
50 ,, ,, 51	7 2	8 14
51 ,, ,, 52	7 6	8 18
52 ,, ,, 53	7 10	9 3
53 ,, ,, 54	7 14	9 7
54 ,, ,, 55	7 18	9 12
55 ,, ,, 56	8 3	9 17
56 ,, ,, 57	8 8	10 2
57 ,, ,, 58	8 13	10 7
58 ,, ,, 59	8 19	10 13
59 ,, ,, 60	9 5	10 19
60 and over	9 5 less 6s. for each completed year by which the officer's age exceeds sixty years.	10 19 less 6s. for each completed year by which the officer's age exceeds sixty years.

TABLE V

REDUCTION OF SUM PAYABLE BY A PERSON TO WHOM REGULATION 30 (1) APPLIES

Age (1)	Service of a male officer (including a practitioner) (2)	Service of a female officer (including a practitioner but excluding a female officer mentioned in Column 4) (3)	Service of a female nurse (including a female nurse who is a mental health officer) or Physiotherapist, Midwife or Health Visitor (4)
	£ s.	£ s.	£ s.
Under 20	2 0	1 0	15
20 and under 21 ...	2 1	1 2	17
21 ,, ,, 22 ...	2 3	1 4	19
22 ,, ,, 23 ...	2 5	1 7	1 2
23 ,, ,, 24 ...	2 6	1 10	1 5
24 ,, ,, 25 ...	2 8	1 13	1 9
25 ,, ,, 26 ...	2 10	1 17	1 14
26 ,, ,, 27 ...	2 12	2 2	2 1
27 ,, ,, 28 ...	2 14	2 8	2 9
28 ,, ,, 29 ...	2 16	2 15	2 17
29 ,, ,, 30 ...	2 18	3 2	3 6
30 ,, ,, 31 ...	3 0	3 9	3 17
31 ,, ,, 32 ...	3 2	3 17	4 8
32 ,, ,, 33 ...	3 4	4 5	4 19
33 ,, ,, 34 ...	3 6	4 12	5 9
34 ,, ,, 35 ...	3 9	5 0	5 19
35 ,, ,, 36 ...	3 11	5 8	6 8
36 ,, ,, 37 ...	3 13	5 15	6 15
37 ,, ,, 38 ...	3 15	6 3	7 1
38 ,, ,, 39 ...	3 17	6 11	7 7
39 ,, ,, 40 ...	4 0	6 18	7 12
40 ,, ,, 41 ...	4 2	7 5	7 17
41 ,, ,, 42 ...	4 4	7 13	8 2
42 ,, ,, 43 ...	4 7	8 0	8 6
43 ,, ,, 44 ...	4 10	8 7	8 11
44 ,, ,, 45 ...	4 13	8 13	8 16
45 ,, ,, 46 ...	4 16	8 19	9 1
46 ,, ,, 47 ...	4 19	9 5	9 6
47 ,, ,, 48 ...	5 2	9 11	9 12
48 ,, ,, 49 ...	5 5	9 17	9 18
49 ,, ,, 50 ...	5 9	10 4	10 4
50 ,, ,, 51 ...	5 13	10 11	10 10
51 ,, ,, 52 ...	5 17	10 18	10 16
52 ,, ,, 53 ...	6 1	11 5	11 2
53 ,, ,, 54 ...	6 5	11 12	11 9
54 ,, ,, 55 ...	6 10	12 0	11 16
55 ,, ,, 56 ...	6 15	12 8	12 4
56 ,, ,, 57 ...	7 0	12 16	12 13
57 ,, ,, 58 ...	7 6	13 5	13 2
58 ,, ,, 59 ...	7 12	13 14	13 12
59 ,, ,, 60 ...	7 18	14 3	14 2
60 ,, ,, 61 ...	8 4	14 3	—
61 ,, ,, 62 ...	8 11	14 3	—
62 ,, ,, 63 ...	8 19	14 3	—
63 ,, ,, 64 ...	9 8	14 3	—
64 and over ...	9 17	14 3	—

Regulation 48 (2) (b).

FIFTH SCHEDULE

Ascertainment of Liabilities of which Superannuation Funds are relieved on the appointed day

A. Superannuation funds maintained under the Act of 1937

1. The liability to be certified shall be such amount as is obtained by calculating in relation to such persons as are mentioned in regulation 48 (2) (*b*) the aggregate estimated capital values as at the appointed day of such proportion of all prospective superannuation allowances and returns of contributions in respect of which there was a contingent liability on the fund immediately before the appointed day as is attributable to service rendered before that day, and deducting therefrom the aggregate estimated capital values as at that day of any sums by way of additional contributory payments which would have been payable on and after the appointed day under the Act of 1937 by the said persons.

2. Any interest required to be calculated on any sum for the purposes of this schedule shall be calculated at the rate of three per cent. per annum.

B. Superannuation funds maintained under local Act schemes

3. The foregoing provisions of this schedule shall apply, with any necessary modifications.

Regulation 48 (3), (4) & (5).

SIXTH SCHEDULE

Provisions for the Calculation of Transfer Values payable to the Secretary of State in respect of service under the Act of 1909, and directions for the use of the subjoined Tables in connexion therewith

PART I

1. The transfer value payable by any body under regulation 48 (3) or the appropriate authority in relation to that body in respect of any person shall be a sum ascertained from the subjoined Table I (*a*) or I (*b*), as the case may require, in accordance with the following provisions:—

(*a*) the amounts shown in columns (2) and (3) of the relative Table in relation to an age which corresponds with that of the person at the date on which he ceased to be a contributory employee or local Act contributor are to be multiplied respectively by the numbers of years, and of months aggregating less than one year, of service reckonable under the Act of 1909 which he had completed at the date on which he last ceased to be subject to that Act:

Provided that the total period of service taken into account shall not exceed forty years;

(*b*) the sum of the two products aforesaid is an amount appropriate in respect of each one hundred pounds of the annual average of the salary or wages and emoluments of a person calculated in accordance with the provisions of section 16 of the Act of 1909; and

(*c*) a total amount is to be calculated proportionately in accordance with the provisions of section 16 of the Act of 1909 by reference to the annual average of the person's salary or wages and emoluments at the date on which he last ceased to be subject to that Act:

Provided that the transfer value shall be reduced by the amount of any transfer value payable under the next succeeding paragraph.

PART II

2. The transfer value payable under regulation 48 (4) by any such other body as is therein mentioned or the appropriate authority in relation to that body in respect of the service of a person under that body shall be a sum ascertained from the subjoined Table I (*a*) or I (*b*), as the case may require, in accordance with the following provisions:—

(*a*) the amounts shown in columns (2) and (3) of the relative Table in relation to an age which corresponds with that of the person at the date on which he ceased to be a contributory employee or local Act contributor are to be multiplied respectively by the numbers of years, and of months aggregating less than one year, of all the person's service reckonable under the Act of 1909 which he had completed under that body when he last ceased to be in their employment:

Provided that the total period of service taken into account shall not exceed forty years;

(*b*) the sum of the two products aforesaid is an amount appropriate in respect of each one hundred pounds of the annual average of the salary or wages and emoluments of a person calculated in accordance with the provisions of section 16 of the Act of 1909; and

(*c*) a total amount is to be calculated proportionately in accordance with the provisions of section 16 of the Act of 1909 by reference to the annual average of the person's salary or wages and emoluments at the date on which he last ceased to be in the employment of that body.

PART III

3. The transfer value payable under regulation 48 (5) in respect of any person by the body by whom the person was last employed under the Act of 1909 or the appropriate authority in relation to that body shall be a sum ascertained in accordance with the following provisions:—

(*a*) such one of the subjoined Tables as is appropriate shall be used on the basis that Tables II (*a*) and II (*b*) relate to persons who when they last ceased to be subject to the Act of 1909 were officers of the first class, Tables III (*a*) and III (*b*) relate to persons who at the date aforesaid were officers of the second class, Tables IV (*a*) and IV (*b*) relate to persons who at the date aforesaid were servants of the first class and Tables V (*a*) and V (*b*) relate to persons who at the date aforesaid were servants of the second class;

(*b*) the amounts shown in columns (2) and (3) of the relative Table in relation to an age which corresponds with that of the person at the date on which he last ceased to be subject to the Act of 1909 are to be multiplied respectively by the numbers of years, and of months aggregating less than one year, of service reckonable under the Act of 1909 which he had completed at the date on which he last ceased to be subject to that Act:

Provided that the total period of service taken into account shall not exceed thirty-three years and four months in respect of a person who was an officer or servant of the first class, and forty years in respect of a person who was an officer or servant of the second class;

(*c*) the sum of the two products aforesaid is an amount appropriate in respect of each one hundred pounds of annual salary or wages and emoluments; and

(*d*) a total amount is to be calculated proportionately by reference to the annual amount of the person's salary or wages and emoluments at the date on which he last ceased to be subject to the Act of 1909:

Provided that—

(i) if the service completed at the date on which the person last ceased to be subject to the Act of 1909 is less than four years, the transfer value shall be a sum equal to the amount of the person's contributions under that Act which were made to the body by or in relation to whom the transfer value is payable;

(ii) except where proviso (i) applies, the transfer value shall be reduced by the amount of any transfer value payable under the next succeeding paragraph; and

(iii) the transfer value shall also be reduced by an amount equal to 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, and by a further amount equal to any income tax which was deducted from his contributions in respect of such payment.

4. The transfer value payable under regulation 48 (5) by any such body as is therein mentioned who would have been liable to contribute to a superannuation allowance in the circumstances therein mentioned or the appropriate authority in relation to that body in respect of the service of a person under that body shall be a sum ascertained in accordance with the following provisions:—

(*a*) such one of the subjoined Tables as is appropriate shall be used on the basis that Tables II (*a*) and II (*b*) relate to persons who when they last ceased to be subject to the Act of 1909 were officers of the first class, Tables III (*a*) and III (*b*) relate to persons who at the date aforesaid were officers of the second class, Tables IV (*a*) and IV (*b*) relate to persons who at the date aforesaid were servants of the first class and Tables V (*a*) and V (*b*) relate to persons who at the date aforesaid were servants of the second class;

(*b*) the amounts shown in columns (2) and (3) of the relative Table in relation to an age which corresponds with that of the person at the date on which he last ceased to be subject to the Act of 1909 are to be multiplied respectively by the numbers of years, and of months aggregating less than one year, of all the person's service reckonable under the Act of 1909 which he had completed under that body at the date on which he last ceased to be in their employment:

Provided that the total period of service taken into account shall not exceed thirty-three years and four months in respect of a person who was an officer or servant of the first class in his last employment under the Act of 1909, and forty years in respect of a person who in that employment was an officer or servant of the second class;

(*c*) the sum of the two products aforesaid is an amount appropriate in respect of each one hundred pounds of annual salary or wages and emoluments; and

(*d*) a total amount is to be calculated proportionately by reference to the annual amount of the person's salary or wages and emoluments at the date on which he last ceased to be in the employment of that body:

Provided that if the whole of the person's service reckonable under the Act of 1909, whether under that body or any other body, is less than four years, the transfer value shall be a sum equal to the amount of the person's contributions under that Act which were made to that body.

TABLE I

(*a*) MEN

Age (1)	Amount of transfer value appropriate in respect of each £100 of annual average salary or wages and emoluments in relation to each of the following completed periods of service, namely :—	
	Year (2)	Month (3)
	£ s.	£ s.
20 and under 21	6 7	11
21 ,, ,, 22	6 11	11
22 ,, ,, 23	6 15	11
23 ,, ,, 24	7 0	12
24 ,, ,, 25	7 5	12
25 ,, ,, 26	7 10	12
26 ,, ,, 27	7 15	13
27 ,, ,, 28	8 0	13
28 ,, ,, 29	8 5	14
29 ,, ,, 30	8 10	14
30 ,, ,, 31	8 15	15
31 ,, ,, 32	9 0	15
32 ,, ,, 33	9 5	15
33 ,, ,, 34	9 10	16
34 ,, ,, 35	9 15	16
35 ,, ,, 36	10 0	17
36 ,, ,, 37	10 5	17
37 ,, ,, 38	10 10	18
38 ,, ,, 39	10 16	18
39 ,, ,, 40	11 2	18
40 ,, ,, 41	11 8	19
41 ,, ,, 42	11 14	1 0
42 ,, ,, 43	12 0	1 0
43 ,, ,, 44	12 6	1 0
44 ,, ,, 45	12 13	1 1
45 ,, ,, 46	13 0	1 2
46 ,, ,, 47	13 7	1 2
47 ,, ,, 48	13 15	1 3
48 ,, ,, 49	14 3	1 4
49 ,, ,, 50	14 9	1 4
50 ,, ,, 51	14 14	1 4
51 ,, ,, 52	14 18	1 5
52 ,, ,, 53	15 2	1 5
53 ,, ,, 54	15 5	1 5
54 ,, ,, 55	15 9	1 6
55 ,, ,, 56	15 12	1 6
56 ,, ,, 57	15 16	1 6
57 ,, ,, 58	15 19	1 7
58 ,, ,, 59	16 3	1 7
59 ,, ,, 60	16 7	1 7
60 ,, ,, 61	16 10	1 8
61 ,, ,, 62	16 12	1 8
62 ,, ,, 63	16 14	1 8
63 ,, ,, 64	16 15	1 8
64 and over	16 16	1 8

(*b*) WOMEN

Age (1)	Amount of transfer value appropriate in respect of each £100 of annual average salary or wages and emoluments in relation to each of the following completed periods of service, namely :—	
	Year (2)	Month (3)
	£ s.	£ s.
20 and under 21	4 1	7
21 „ „ 22	4 4	7
22 „ „ 23	4 8	7
23 „ „ 24	4 13	8
24 „ „ 25	4 18	8
25 „ „ 26	5 5	9
26 „ „ 27	5 13	9
27 „ „ 28	6 2	10
28 „ „ 29	6 12	11
29 „ „ 30	7 3	12
30 „ „ 31	7 14	13
31 „ „ 32	8 6	14
32 „ „ 33	8 18	15
33 „ „ 34	9 11	16
34 „ „ 35	10 4	17
35 „ „ 36	10 17	18
36 „ „ 37	11 9	19
37 „ „ 38	12 1	1 0
38 „ „ 39	12 13	1 1
39 „ „ 40	13 4	1 2
40 „ „ 41	13 15	1 3
41 „ „ 42	14 6	1 4
42 „ „ 43	14 16	1 5
43 „ „ 44	15 6	1 6
44 „ „ 45	15 16	1 6
45 „ „ 46	16 5	1 7
46 „ „ 47	16 12	1 8
47 „ „ 48	16 17	1 8
48 „ „ 49	17 2	1 8
49 „ „ 50	17 6	1 9
50 „ „ 51	17 10	1 9
51 „ „ 52	17 14	1 10
52 „ „ 53	17 19	1 10
53 „ „ 54	18 3	1 10
54 „ „ 55	18 7	1 11
55 „ „ 56	18 11	1 11
56 „ „ 57	18 15	1 11
57 „ „ 58	19 0	1 12
58 „ „ 59	19 4	1 12
59 „ „ 60	19 8	1 12
60 „ „ 61	19 12	1 13
61 „ „ 62	19 15	1 13
62 „ „ 63	19 17	1 13
63 „ „ 64	19 19	1 13
64 and over	20 1	1 13

TABLE II

(*a*) MEN

Age (1)	Amount of transfer value appropriate in respect of each £100 of annual salary or wages and emoluments in relation to each of the following completed periods of service, namely :—	
	Year (2)	Month (3)
	£ s.	£ s.
20 and under 21	10 4	17
21 ,, ,, 22	10 15	18
22 ,, ,, 23	11 6	19
23 ,, ,, 24	11 18	1 0
24 ,, ,, 25	12 10	1 1
25 ,, ,, 26	13 2	1 2
26 ,, ,, 27	13 13	1 3
27 ,, ,, 28	14 3	1 4
28 ,, ,, 29	14 13	1 4
29 ,, ,, 30	15 3	1 5
30 ,, ,, 31	15 12	1 6
31 ,, ,, 32	16 0	1 7
32 ,, ,, 33	16 6	1 7
33 ,, ,, 34	16 10	1 8
34 ,, ,, 35	16 12	1 8
35 ,, ,, 36	16 15	1 8
36 ,, ,, 37	16 17	1 8
37 ,, ,, 38	16 19	1 8
38 ,, ,, 39	17 2	1 8
39 ,, ,, 40	17 5	1 9
40 ,, ,, 41	17 7	1 9
41 ,, ,, 42	17 10	1 9
42 ,, ,, 43	17 14	1 10
43 ,, ,, 44	17 18	1 10
44 ,, ,, 45	18 2	1 10
45 ,, ,, 46	18 6	1 10
46 ,, ,, 47	18 10	1 11
47 ,, ,, 48	18 15	1 11
48 ,, ,, 49	19 0	1 12
49 ,, ,, 50	19 6	1 12
50 ,, ,, 51	19 11	1 13
51 ,, ,, 52	19 15	1 13
52 ,, ,, 53	19 18	1 13
53 ,, ,, 54	20 0	1 13
54 ,, ,, 55	20 1	1 13
55 ,, ,, 56	20 2	1 14
56 ,, ,, 57	20 2	1 14
57 ,, ,, 58	20 2	1 14
58 ,, ,, 59	20 2	1 14
59 ,, ,, 60	20 2	1 14
60 and over	20 3	1 14

(*b*) WOMEN

Age (1)	Amount of transfer value appropriate in respect of each £100 of annual salary or wages and emoluments in relation to each of the following completed periods of service, namely :—	
	Year (2)	Month (3)
	£ s.	£ s.
20 and under 21	3 12	6
21 ,, ,, 22	4 0	7
22 ,, ,, 23	4 9	7
23 ,, ,, 24	4 19	8
24 ,, ,, 25	5 11	9
25 ,, ,, 26	6 5	10
26 ,, ,, 27	7 1	12
27 ,, ,, 28	8 0	13
28 ,, ,, 29	9 2	15
29 ,, ,, 30	10 6	17
30 ,, ,, 31	11 10	19
31 ,, ,, 32	12 13	1 1
32 ,, ,, 33	13 14	1 3
33 ,, ,, 34	14 14	1 4
34 ,, ,, 35	15 13	1 6
35 ,, ,, 36	16 11	1 8
36 ,, ,, 37	17 8	1 9
37 ,, ,, 38	18 3	1 10
38 ,, ,, 39	18 16	1 11
39 ,, ,, 40	19 8	1 12
40 ,, ,, 41	20 0	1 13
41 ,, ,, 42	20 12	1 14
42 ,, ,, 43	21 4	1 15
43 ,, ,, 44	21 16	1 16
44 ,, ,, 45	22 8	1 17
45 ,, ,, 46	22 18	1 18
46 ,, ,, 47	23 6	1 19
47 ,, ,, 48	23 11	1 19
48 ,, ,, 49	23 14	2 0
49 ,, ,, 50	23 16	2 0
50 ,, ,, 51	23 17	2 0
51 ,, ,, 52	23 18	2 0
52 ,, ,, 53	23 19	2 0
53 ,, ,, 54	23 19	2 0
54 ,, ,, 55	24 0	2 0
55 ,, ,, 56	24 0	2 0
56 ,, ,, 57	24 0	2 0
57 ,, ,, 58	24 0	2 0
58 and over	24 1	2 0

TABLE III

(*a*) MEN

Age (1)	Amount of transfer value appropriate in respect of each £100 of annual salary or wages and emoluments in relation to each of the following completed periods of service, namely :—	
	Year (2)	Month (3)
	£ s.	£ s.
20 and under 21	8 12	14
21 ,, ,, 22	8 12	14
22 ,, ,, 23	8 12	14
23 ,, ,, 24	8 12	14
24 ,, ,, 25	8 13	14
25 ,, ,, 26	8 14	14
26 ,, ,, 27	8 15	15
27 ,, ,, 28	8 17	15
28 ,, ,, 29	8 19	15
29 ,, ,, 30	9 1	15
30 ,, ,, 31	9 3	15
31 ,, ,, 32	9 5	15
32 ,, ,, 33	9 7	16
33 ,, ,, 34	9 9	16
34 ,, ,, 35	9 12	16
35 ,, ,, 36	9 15	16
36 ,, ,, 37	9 18	16
37 ,, ,, 38	10 1	17
38 ,, ,, 39	10 3	17
39 ,, ,, 40	10 5	17
40 ,, ,, 41	10 7	17
41 ,, ,, 42	10 9	17
42 ,, ,, 43	10 12	18
43 ,, ,, 44	10 16	18
44 ,, ,, 45	11 0	18
45 ,, ,, 46	11 4	19
46 ,, ,, 47	11 8	19
47 ,, ,, 48	11 13	19
48 ,, ,, 49	11 18	1 0
49 ,, ,, 50	12 3	1 0
50 ,, ,, 51	12 9	1 1
51 ,, ,, 52	12 15	1 1
52 ,, ,, 53	13 1	1 2
53 ,, ,, 54	13 7	1 2
54 ,, ,, 55	13 14	1 3
55 ,, ,, 56	14 2	1 4
56 ,, ,, 57	14 9	1 4
57 ,, ,, 58	14 17	1 5
58 ,, ,, 59	15 6	1 6
59 ,, ,, 60	15 15	1 6
60 ,, ,, 61	16 2	1 7
61 ,, ,, 62	16 7	1 7
62 ,, ,, 63	16 11	1 8
63 ,, ,, 64	16 14	1 8
64 and over	16 16	1 8

(*b*) WOMEN

Age (1)	Amount of transfer value appropriate in respect of each £100 of annual salary or wages and emoluments in relation to each of the following completed periods of service, namely :—	
	Year (2)	Month (3)
	£ s.	£ s.
20 and under 21	2 11	4
21 „ „ 22	2 17	5
22 „ „ 23	3 3	5
23 „ „ 24	3 10	6
24 „ „ 25	3 17	6
25 „ „ 26	4 6	7
26 „ „ 27	4 16	8
27 „ „ 28	5 8	9
28 „ „ 29	6 2	10
29 „ „ 30	6 17	11
30 „ „ 31	7 11	13
31 „ „ 32	8 4	14
32 „ „ 33	8 16	15
33 „ „ 34	9 8	16
34 „ „ 35	9 19	17
35 „ „ 36	10 9	17
36 „ „ 37	10 18	18
37 „ „ 38	11 6	19
38 „ „ 39	11 14	1 0
39 „ „ 40	12 2	1 0
40 „ „ 41	12 10	1 1
41 „ „ 42	12 19	1 2
42 „ „ 43	13 8	1 2
43 „ „ 44	13 17	1 3
44 „ „ 45	14 5	1 4
45 „ „ 46	14 13	1 4
46 „ „ 47	15 0	1 5
47 „ „ 48	15 6	1 6
48 „ „ 49	15 12	1 6
49 „ „ 50	15 18	1 6
50 „ „ 51	16 4	1 7
51 „ „ 52	16 10	1 8
52 „ „ 53	16 16	1 8
53 „ „ 54	17 3	1 9
54 „ „ 55	17 9	1 9
55 „ „ 56	17 15	1 10
56 „ „ 57	18 2	1 10
57 „ „ 58	18 8	1 11
58 „ „ 59	18 15	1 11
59 „ „ 60	19 1	1 12
60 „ „ 61	19 6	1 12
61 „ „ 62	19 11	1 13
62 „ „ 63	19 15	1 13
63 „ „ 64	19 18	1 13
64 and over	20 1	1 13

TABLE IV

(*a*) MEN

Age (1)	Amount of transfer value appropriate in respect of each £100 of annual salary or wages and emoluments in relation to each of the following completed periods of service, namely :—	
	Year (2)	Month (3)
	£ s.	£ s.
20 and under 21	5 7	9
21 „ „ 22	5 14	10
22 „ „ 23	6 1	10
23 „ „ 24	6 8	11
24 „ „ 25	6 15	11
25 „ „ 26	7 3	12
26 „ „ 27	7 12	13
27 „ „ 28	8 1	13
28 „ „ 29	8 11	14
29 „ „ 30	9 1	15
30 „ „ 31	9 11	16
31 „ „ 32	10 1	17
32 „ „ 33	10 12	18
33 „ „ 34	11 2	18
34 „ „ 35	11 12	19
35 „ „ 36	12 2	1 0
36 „ „ 37	12 12	1 1
37 „ „ 38	13 2	1 2
38 „ „ 39	13 11	1 3
39 „ „ 40	13 19	1 3
40 „ „ 41	14 7	1 4
41 „ „ 42	14 14	1 4
42 „ „ 43	15 1	1 5
43 „ „ 44	15 7	1 6
44 „ „ 45	15 14	1 6
45 „ „ 46	16 1	1 7
46 „ „ 47	16 9	1 7
47 „ „ 48	16 17	1 8
48 „ „ 49	17 6	1 9
49 „ „ 50	17 15	1 10
50 „ „ 51	18 3	1 10
51 „ „ 52	18 8	1 11
52 „ „ 53	18 12	1 11
53 „ „ 54	18 16	1 11
54 „ „ 55	18 19	1 12
55 „ „ 56	19 2	1 12
56 „ „ 57	19 5	1 12
57 „ „ 58	19 8	1 12
58 „ „ 59	19 11	1 13
59 „ „ 60	19 14	1 13
60 „ „ 61	19 17	1 13
61 „ „ 62	19 19	1 13
62 „ „ 63	20 1	1 13
63 „ „ 64	20 2	1 14
64 and over	20 3	1 14

(*b*) WOMEN

Age (1)	Amount of transfer value appropriate in respect of each £100 of annual salary or wages and emoluments in relation to each of the following completed periods of service, namely :—	
	Year (2)	Month (3)
	£ s.	£ s.
20 and under 21	2 4	4
21 „ „ 22	2 12	4
22 „ „ 23	3 0	5
23 „ „ 24	3 8	6
24 „ „ 25	3 16	6
25 „ „ 26	4 5	7
26 „ „ 27	4 16	8
27 „ „ 28	5 10	9
28 „ „ 29	6 5	10
29 „ „ 30	7 1	12
30 „ „ 31	7 17	13
31 „ „ 32	8 14	14
32 „ „ 33	9 10	16
33 „ „ 34	10 6	17
34 „ „ 35	11 2	18
35 „ „ 36	11 18	1 0
36 „ „ 37	12 14	1 1
37 „ „ 38	13 10	1 2
38 „ „ 39	14 6	1 4
39 „ „ 40	15 2	1 5
40 „ „ 41	15 17	1 6
41 „ „ 42	16 11	1 8
42 „ „ 43	17 4	1 9
43 „ „ 44	17 17	1 10
44 „ „ 45	18 9	1 11
45 „ „ 46	19 0	1 12
46 „ „ 47	19 9	1 12
47 „ „ 48	19 16	1 13
48 „ „ 49	20 2	1 14
49 „ „ 50	20 7	1 14
50 „ „ 51	20 13	1 14
51 „ „ 52	20 18	1 15
52 „ „ 53	21 4	1 15
53 „ „ 54	21 10	1 16
54 „ „ 55	21 16	1 16
55 „ „ 56	22 1	1 17
56 „ „ 57	22 7	1 17
57 „ „ 58	22 12	1 18
58 „ „ 59	22 18	1 18
59 „ „ 60	23 3	1 19
60 „ „ 61	23 8	1 19
61 „ „ 62	23 12	1 19
62 „ „ 63	23 16	2 0
63 „ „ 64	23 19	2 0
64 and over	24 1	2 0

TABLE V

(*a*) MEN

Age (1)	Amount of transfer value appropriate in respect of each £100 of annual salary or wages and emoluments in relation to each of the following completed periods of service, namely :—	
	Year (2)	Month (3)
	£ s.	£ s.
20 and under 21	3 13	6
21 ,, ,, 22	3 17	6
22 ,, ,, 23	4 1	7
23 ,, ,, 24	4 6	7
24 ,, ,, 25	4 11	8
25 ,, ,, 26	4 16	8
26 ,, ,, 27	5 2	8
27 ,, ,, 28	5 8	9
28 ,, ,, 29	5 14	10
29 ,, ,, 30	6 0	10
30 ,, ,, 31	6 7	11
31 ,, ,, 32	6 14	11
32 ,, ,, 33	7 1	12
33 ,, ,, 34	7 8	12
34 ,, ,, 35	7 15	13
35 ,, ,, 36	8 2	14
36 ,, ,, 37	8 8	14
37 ,, ,, 38	8 14	14
38 ,, ,, 39	9 0	15
39 ,, ,, 40	9 6	16
40 ,, ,, 41	9 11	16
41 ,, ,, 42	9 16	16
42 ,, ,, 43	10 0	17
43 ,, ,, 44	10 4	17
44 ,, ,, 45	10 8	17
45 ,, ,, 46	10 13	18
46 ,, ,, 47	10 18	18
47 ,, ,, 48	11 3	19
48 ,, ,, 49	11 9	19
49 ,, ,, 50	11 15	1 0
50 ,, ,, 51	12 1	1 0
51 ,, ,, 52	12 8	1 1
52 ,, ,, 53	12 15	1 1
53 ,, ,, 54	13 2	1 2
54 ,, ,, 55	13 9	1 2
55 ,, ,, 56	13 17	1 3
56 ,, ,, 57	14 5	1 4
57 ,, ,, 58	14 14	1 4
58 ,, ,, 59	15 3	1 5
59 ,, ,, 60	15 13	1 6
60 ,, ,, 61	16 0	1 7
61 ,, ,, 62	16 6	1 7
62 ,, ,, 63	16 11	1 8
63 ,, ,, 64	16 14	1 8
64 and over	16 16	1 8

(*b*) WOMEN

Age (1)	Amount of transfer value appropriate in respect of each £100 of annual salary or wages and emoluments in relation to each of the following completed periods of service, namely :—	
	Year (2)	Month (3)
	£ s.	£ s.
20 and under 21	1 15	3
21 „ „ 22	2 1	3
22 „ „ 23	2 7	4
23 „ „ 24	2 12	4
24 „ „ 25	2 17	5
25 „ „ 26	3 3	5
26 „ „ 27	3 10	6
27 „ „ 28	3 19	7
28 „ „ 29	4 9	7
29 „ „ 30	4 19	8
30 „ „ 31	5 9	9
31 „ „ 32	5 19	10
32 „ „ 33	6 9	11
33 „ „ 34	6 19	12
34 „ „ 35	7 9	12
35 „ „ 36	8 0	13
36 „ „ 37	8 11	14
37 „ „ 38	9 1	15
38 „ „ 39	9 12	16
39 „ „ 40	10 3	17
40 „ „ 41	10 13	18
41 „ „ 42	11 3	19
42 „ „ 43	11 12	19
43 „ „ 44	12 1	1 0
44 „ „ 45	12 10	1 1
45 „ „ 46	12 18	1 2
46 „ „ 47	13 5	1 2
47 „ „ 48	13 12	1 3
48 „ „ 49	13 19	1 3
49 „ „ 50	14 7	1 4
50 „ „ 51	14 14	1 4
51 „ „ 52	15 2	1 5
52 „ „ 53	15 11	1 6
53 „ „ 54	16 0	1 7
54 „ „ 55	16 9	1 7
55 „ „ 56	16 17	1 8
56 „ „ 57	17 6	1 9
57 „ „ 58	17 15	1 10
58 „ „ 59	18 4	1 10
59 „ „ 60	18 12	1 11
60 „ „ 61	19 0	1 12
61 „ „ 62	19 7	1 12
62 „ „ 63	19 13	1 13
63 „ „ 64	19 18	1 13
64 and over	20 1	1 13

SEVENTH SCHEDULE

Regulation 50.

PROVISIONS FOR THE CALCULATION OF TRANSFER VALUES PAYABLE BY THE SECRETARY OF STATE, AND DIRECTIONS FOR THE USE OF THE SUBJOINED TABLES IN CONNEXION THEREWITH

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

" the material date " in relation to any person in respect of whom a transfer value is being calculated means the date upon which he ceased to hold his employment under the employing authority;

" remuneration " in relation to any person, other than a practitioner, means the annual remuneration of his employment under the employing authority on which contributions were payable by him on the material date, and in relation to a practitioner means the annual average of his remuneration in respect of all periods of service as a practitioner:

Provided that—

(*a*) if, for the purposes of the foregoing definition, account is required to be taken of any fees payable to a person, other than a practitioner, in respect of any employment, the amount thereof shall be taken to be the annual average of the fees payable to him in respect of that employment during the three years immediately preceding the material date or, if that employment was of shorter duration, such shorter period;

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

(*c*) in the case of a person who has ceased to hold a single employment under an employing authority and has entered two or more part-time employments in which he is an officer of the same or any other employing authority, a contributory employee or local Act contributor, the expression " remuneration " shall, in relation to each part-time employment, be construed as meaning such proportion of the person's remuneration on the material date as the annual remuneration or emoluments of that part-time employment bears to the aggregate amount of the annual remuneration or emoluments of the part-time employments;

" service " in relation to a person who in the employment he has ceased to hold was in the whole-time employment of a single employing authority means, in respect of any period of previous part-time employment, whole-time service for a proportionately reduced period; and

" contributing service " in relation to any period of service in respect of which a person was in the course of making but had not completed making additional contributory payments shall, if that person in the employment he has entered is a local Act contributor, be construed as meaning service of one-half of the actual length of that period of service.

2. The transfer value payable in respect of any person shall be the aggregate of the sums respectively calculated in accordance with the provisions of paragraphs 4, 5 and 6 of this schedule:

Provided that—

(*a*) in the case of a person, not being a practitioner, whose service includes service in that capacity, separate transfer values shall be calculated in respect of his service in the two capacities, by reference to his remuneration as such person and his remuneration as a practitioner respectively;

(*b*) in the case of a practitioner whose service includes service otherwise than in that capacity, separate transfer values shall be calculated in respect of his service in the two capacities, as if in relation to his service otherwise than in the capacity of a practitioner the material date for the purpose of ascertaining his remuneration was the date on which he ceased to hold his last employment before becoming a practitioner, and his remuneration was the annual remuneration of the employment on which contributions were payable by him on that date, or, if in that employment he was not an officer of an employing authority, the annual emoluments of that employment;

(*c*) in the case of a person whose contributing service, together with his non-contributing service (if any) reckoned at half its actual length, exceeds forty years, the calculation required to be made by reference to his contributing service and non-contributing service shall be made by reference to forty years contributing service, and if he is such a person as is mentioned in proviso (*a*) or (*b*) to this paragraph, his service as a practitioner and his service in any other capacity shall be reduced proportionately to their actual lengths, any non-contributing service being reckoned at half its actual length;

(*d*) the transfer value payable shall be reduced by—

(i) an amount equal to 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, and by a further amount equal to any income tax which was deducted from his contributions in respect of such payment; and

(ii) an amount equal to the balance of any debt the right to receive which, pursuant to the provisions of the fourth schedule to these regulations, is deemed to be transferred to the local authority whose employment the person has entered; and

(*e*) if in relation to the employment which the person has ceased to hold he was in the course of making but had not completed making additional contributory payments, and if in the employment he has entered he is a local Act contributor, the transfer value shall be increased by an amount equal to the aggregate amount of the additional contributory payments so made, except to the extent that such amount may have been returned to the person or any sum may have been deducted on account of income tax from such amount in respect of such return.

3. If after a transfer value has been paid in respect of a person who has become a contributory employee or local Act contributor in the part-time employment of a local authority, that person, within twelve months after the material date, or in the case of a person who ceased to hold his former employment in order to undertake national service, within six months after the termination of that service, while retaining that part-time employment enters other part-time employment in which he is an officer of an employing authority, a contributory employee or local Act contributor, he shall be treated for the purposes of this schedule as if he had simultaneously become such an officer, employee or contributor in each of such part-time employments, and the transfer value already paid shall be adjusted accordingly.

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 amount shown in column (2) of the relative Table set out below in relation to an age which corresponds with that of the person at the material date is to be multiplied by the number of years of contributing service completed on the material date.

(3) The product aforesaid is an amount appropriate in respect of one hundred pounds of remuneration.

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

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 column (3) of the relative Table set out below in relation to an age which corresponds with that of the person at the material date is to be multiplied by the number of years of non-contributing service completed on the material date.

(3) The product aforesaid is an amount appropriate in respect of one hundred pounds of remuneration.

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

6. In the case of a person to whom paragraph (2) of regulation 30 applied immediately before the material date, any sum calculated under paragraph 4 or 5 of this schedule in respect of any period of service of which account would

have been taken under paragraph (3) of regulation 30 in calculating the amount of the reduction of any pension to which the person might have become entitled under these regulations shall be reduced by the sum shown in the appropriate column of Table V set out in the fourth schedule to these regulations in relation to an age which corresponds with that of the person at the material date, in respect of each one pound of the amount of the reduction of the pension as aforesaid in respect of that period of service, and by a proportionate sum in respect of any fraction of a pound included in the said amount.

TABLE I

(*a*) SERVICE OF A MALE OFFICER, NOT BEING AN OFFICER MENTIONED IN TABLE IV (OTHER THAN SERVICE AS A PRACTITIONER)

Age	Amount of transfer value appropriate in respect of each £100 of remuneration in relation to each completed year of service, namely:—	
	Contributing Service	Non-contributing Service
(1)	(2)	(3)
	£ s.	£ s.
Under 30	11 3	5 11
30 and under 31	11 5	5 12
31 „ „ 32	11 7	5 13
32 „ „ 33	11 9	5 14
33 „ „ 34	11 11	5 15
34 „ „ 35	11 13	5 16
35 „ „ 36	11 15	5 17
36 „ „ 37	11 17	5 18
37 „ „ 38	11 19	5 19
38 „ „ 39	12 1	6 0
39 „ „ 40	12 4	6 2
40 „ „ 41	12 7	6 3
41 „ „ 42	12 10	6 5
42 „ „ 43	12 14	6 7
43 „ „ 44	12 18	6 9
44 „ „ 45	13 2	6 11
45 „ „ 46	13 6	6 13
46 „ „ 47	13 10	6 15
47 „ „ 48	13 14	6 17
48 „ „ 49	13 19	6 19
49 „ „ 50	14 4	7 2
50 „ „ 51	14 8	7 4
51 „ „ 52	14 11	7 5
52 „ „ 53	14 13	7 6
53 „ „ 54	14 15	7 7
54 „ „ 55	14 18	7 9
55 „ „ 56	15 1	7 10
56 „ „ 57	15 4	7 12
57 „ „ 58	15 7	7 13
58 „ „ 59	15 10	7 15
59 „ „ 60	15 13	7 16
60 and over	15 14	7 17

(*b*) SERVICE OF A FEMALE OFFICER, NOT BEING A FEMALE OFFICER MENTIONED IN TABLE II OR IV (OTHER THAN SERVICE AS A PRACTITIONER)

Age	Amount of transfer value appropriate in respect of each £100 of remuneration in relation to each completed year of service, namely :—	
	Contributing Service	Non-contributing Service
(1)	(2)	(3)
	£ s.	£ s.
Under 20	7 16	2 2
20 and under 21	7 17	2 3
21 „ „ 22	7 18	2 5
22 „ „ 23	7 19	2 7
23 „ „ 24	8 0	2 9
24 „ „ 25	8 2	2 12
25 „ „ 26	8 5	2 15
26 „ „ 27	8 9	2 19
27 „ „ 28	8 14	3 4
28 „ „ 29	9 0	3 9
29 „ „ 30	9 7	3 15
30 „ „ 31	9 14	4 0
31 „ „ 32	10 2	4 6
32 „ „ 33	10 9	4 11
33 „ „ 34	10 17	4 17
34 „ „ 35	11 4	5 2
35 „ „ 36	11 11	5 7
36 „ „ 37	11 18	5 12
37 „ „ 38	12 5	5 17
38 „ „ 39	12 13	6 2
39 „ „ 40	13 0	6 7
40 „ „ 41	13 8	6 12
41 „ „ 42	13 15	6 17
42 „ „ 43	14 3	7 1
43 „ „ 44	14 10	7 5
44 „ „ 45	14 17	7 8
45 „ „ 46	15 4	7 12
46 „ „ 47	15 11	7 15
47 „ „ 48	15 18	7 19
48 „ „ 49	16 6	8 3
49 „ „ 50	16 13	8 6
50 „ „ 51	16 19	8 9
51 „ „ 52	17 5	8 12
52 „ „ 53	17 10	8 15
53 „ „ 54	17 15	8 17
54 „ „ 55	17 19	8 19
55 „ „ 56	18 3	9 1
56 „ „ 57	18 7	9 3
57 „ „ 58	18 11	9 5
58 „ „ 59	18 15	9 7
59 „ „ 60	18 18	9 9
60 and over	19 0	9 10

TABLE II

SERVICE OF A FEMALE NURSE (INCLUDING A FEMALE NURSE WHO IS A MENTAL HEALTH OFFICER) OR PHYSIOTHERAPIST, MIDWIFE OR HEALTH VISITOR WHO BECOMES EMPLOYED AS A FEMALE NURSE, MIDWIFE OR HEALTH VISITOR

Age	Amount of transfer value appropriate in respect of each £100 of remuneration in relation to each completed year of service, namely :—	
	Contributing Service	Non-contributing Service
(1)	(2)	(3)
	£ s.	£ s.
Under 20	8 5	2 2
20 and under 21	8 6	2 3
21 „ „ 22	8 7	2 5
22 „ „ 23	8 9	2 7
23 „ „ 24	8 13	2 10
24 „ „ 25	9 0	2 16
25 „ „ 26	9 11	3 3
26 „ „ 27	10 5	3 12
27 „ „ 28	11 1	4 2
28 „ „ 29	11 19	4 14
29 „ „ 30	12 19	5 8
30 „ „ 31	14 1	6 3
31 „ „ 32	15 5	7 0
32 „ „ 33	16 7	7 15
33 „ „ 34	17 4	8 6
34 „ „ 35	17 13	8 12
35 „ „ 36	17 18	8 16
36 „ „ 37	18 1	8 19
37 „ „ 38	18 2	9 1
38 „ „ 39	18 3	9 1
39 „ „ 40	18 5	9 2
40 „ „ 41	18 7	9 3
41 „ „ 42	18 10	9 5
42 „ „ 43	18 15	9 7
43 „ „ 44	19 1	9 10
44 „ „ 45	19 7	9 13
45 „ „ 46	19 14	9 17
46 „ „ 47	20 2	10 1
47 „ „ 48	20 11	10 5
48 „ „ 49	20 19	10 9
49 „ „ 50	21 8	10 14
50 „ „ 51	21 18	10 19
51 „ „ 52	22 8	11 4
52 „ „ 53	22 19	11 9
53 „ „ 54	23 10	11 15
54 and over	24 2	12 1

TABLE III

Service as a Practitioner

Age	Amount appropriate in respect of each £100 of remuneration	Age	Amount appropriate in respect of each £100 of remuneration
	£ s.		£ s.
Under 25 ...	8 4	45 and under 46	12 15
25 and under 26	8 12	46 ,, ,, 47	13 0
26 ,, ,, 27	8 19	47 ,, ,, 48	13 5
27 ,, ,, 28	9 5	48 ,, ,, 49	13 11
28 ,, ,, 29	9 10	49 ,, ,, 50	13 16
29 ,, ,, 30	9 15		
		50 ,, ,, 51	14 2
30 ,, ,, 31	10 0	51 ,, ,, 52	14 8
31 ,, ,, 32	10 5	52 ,, ,, 53	14 14
32 ,, ,, 33	10 10	53 ,, ,, 54	15 1
33 ,, ,, 34	10 14	54 ,, ,, 55	15 8
34 ,, ,, 35	10 18		
		55 ,, ,, 56	15 15
35 ,, ,, 36	11 2	56 ,, ,, 57	16 2
36 ,, ,, 37	11 5	57 ,, ,, 58	16 9
37 ,, ,, 38	11 8	58 ,, ,, 59	16 16
38 ,, ,, 39	11 10	59 ,, ,, 60	17 3
39 ,, ,, 40	11 13		
		60 ,, ,, 61	17 10
40 ,, ,, 41	11 16	61 ,, ,, 62	17 17
41 ,, ,, 42	12 0	62 ,, ,, 63	18 4
42 ,, ,, 43	12 3	63 ,, ,, 64	18 12
43 ,, ,, 44	12 7	64 and over ...	19 0
44 ,, ,, 45	12 11		

TABLE IV

(*a*) SERVICE OF A MALE OFFICER WHOSE EMPLOYMENT IS BY WAY OF MANUAL LABOUR

Age	Amount of transfer value appropriate in respect of each £100 of remuneration in relation to each completed year of service, namely :—	
	Contributing Service	Non-contributing Service
(1)	(2)	(3)
	£ s.	£ s.
Under 26	7 16	3 18
26 and under 27	7 18	3 19
27 ,, ,, 28	8 1	4 0
28 ,, ,, 29	8 4	4 2
29 ,, ,, 30	8 8	4 4
30 ,, ,, 31	8 12	4 6
31 ,, ,, 32	8 16	4 8
32 ,, ,, 33	9 1	4 10
33 ,, ,, 34	9 5	4 12
34 ,, ,, 35	9 10	4 15
35 ,, ,, 36	9 14	4 17
36 ,, ,, 37	9 19	4 19
37 ,, ,, 38	10 3	5 1
38 ,, ,, 39	10 8	5 4
39 ,, ,, 40	10 13	5 6
40 ,, ,, 41	10 18	5 9
41 ,, ,, 42	11 4	5 12
42 ,, ,, 43	11 9	5 14
43 ,, ,, 44	11 15	5 17
44 ,, ,, 45	12 1	6 0
45 ,, ,, 46	12 7	6 3
46 ,, ,, 47	12 14	6 7
47 ,, ,, 48	13 0	6 10
48 ,, ,, 49	13 6	6 13
49 ,, ,, 50	13 12	6 16
50 ,, ,, 51	13 18	6 19
51 ,, ,, 52	14 3	7 1
52 ,, ,, 53	14 8	7 4
53 ,, ,, 54	14 12	7 6
54 ,, ,, 55	14 15	7 7
55 ,, ,, 56	14 18	7 9
56 ,, ,, 57	15 2	7 11
57 ,, ,, 58	15 5	7 12
58 ,, ,, 59	15 8	7 14
59 ,, ,, 60	15 12	7 16
60 and over	15 14	7 17

(*b*) SERVICE OF A FEMALE OFFICER WHOSE EMPLOYMENT IS BY WAY OF MANUAL LABOUR

Age	Amount of transfer value appropriate in respect of each £100 of remuneration in relation to each completed year of service, namely :—	
	Contributing Service	Non-contributing Service
(1)	(2)	(3)
	£ s.	£ s.
Under 20	5 6	1 1
20 and under 21	5 9	1 3
21 „ „ 22	5 12	1 5
22 „ „ 23	5 15	1 7
23 „ „ 24	5 19	1 9
24 „ „ 25	6 3	1 12
25 „ „ 26	6 8	1 16
26 „ „ 27	6 13	2 1
27 „ „ 28	6 19	2 6
28 „ „ 29	7 6	2 12
29 „ „ 30	7 14	2 17
30 „ „ 31	8 3	3 3
31 „ „ 32	8 12	3 9
32 „ „ 33	9 2	3 16
33 „ „ 34	9 12	4 3
34 „ „ 35	10 2	4 10
35 „ „ 36	10 12	4 16
36 „ „ 37	11 1	5 2
37 „ „ 38	11 10	5 8
38 „ „ 39	12 0	5 14
39 „ „ 40	12 9	6 0
40 „ „ 41	12 19	6 5
41 „ „ 42	13 8	6 11
42 „ „ 43	13 17	6 16
43 „ „ 44	14 6	7 1
44 „ „ 45	14 15	7 6
45 „ „ 46	15 3	7 11
46 „ „ 47	15 11	7 15
47 „ „ 48	15 18	7 19
48 „ „ 49	16 5	8 2
49 „ „ 50	16 12	8 6
50 „ „ 51	16 19	8 9
51 „ „ 52	17 5	8 12
52 „ „ 53	17 10	8 15
53 „ „ 54	17 15	8 17
54 „ „ 55	17 19	8 19
55 „ „ 56	18 3	9 1
56 „ „ 57	18 7	9 3
57 „ „ 58	18 11	9 5
58 „ „ 59	18 15	9 7
59 „ „ 60	18 18	9 9
60 and over	19 0	9 10

EIGHTH SCHEDULE

Regulation 30 (3).

Reduction of Pension

TABLE I

Female Nurse (including a Female Nurse who is a Mental Health Officer) or Physiotherapist, Midwife or Health Visitor

Age	Annual Sum	Age	Annual Sum
	£ s. d.		£ s. d.
Under 20 ...	1 14 0	33 and under 34	13 6
20 and under 21	1 11 0	34 ,, ,, 35	13 0
21 ,, ,, 22	1 8 0		
22 ,, ,, 23	1 5 6	35 ,, ,, 36	13 0
23 ,, ,, 24	1 3 0	36 ,, ,, 37	12 6
24 ,, ,, 25	1 1 0	37 ,, ,, 38	12 6
		38 ,, ,, 39	12 6
25 ,, ,, 26	19 6	39 ,, ,, 40	12 0
26 ,, ,, 27	18 0		
27 ,, ,, 28	17 0	40 ,, ,, 41	12 0
28 ,, ,, 29	16 0	41 ,, ,, 42	12 0
29 ,, ,, 30	15 6	42 ,, ,, 43	11 6
		43 ,, ,, 44	11 6
30 ,, ,, 31	15 0	44 ,, ,, 45	11 0
31 ,, ,, 32	14 6		
32 ,, ,, 33	14 0	45 and over ...	11 0

TABLE II

OFFICER, OTHER THAN A FEMALE OFFICER MENTIONED IN TABLE I

Age	Annual Sum	
	Men	Women
	£ s. d.	£ s. d.
Under 20	1 14 0	1 14 0
20 and under 21	1 13 0	1 11 6
21 „ „ 22	1 12 6	1 9 6
22 „ „ 23	1 12 0	1 7 6
23 „ „ 24	1 11 0	1 5 6
24 „ „ 25	1 10 6	1 4 0
25 „ „ 26	1 10 0	1 2 6
26 „ „ 27	1 9 6	1 1 0
27 „ „ 28	1 9 0	1 0 0
28 „ „ 29	1 8 6	19 0
29 „ „ 30	1 8 0	18 0
30 „ „ 31	1 7 6	17 6
31 „ „ 32	1 7 0	17 0
32 „ „ 33	1 6 0	16 6
33 „ „ 34	1 5 6	16 0
34 „ „ 35	1 5 0	15 6
35 „ „ 36	1 4 6	15 0
36 „ „ 37	1 4 0	14 6
37 „ „ 38	1 3 6	14 0
38 „ „ 39	1 3 0	13 6
39 „ „ 40	1 2 6	13 6
40 „ „ 41	1 2 0	13 0
41 „ „ 42	1 1 6	13 0
42 „ „ 43	1 1 0	12 6
43 „ „ 44	1 0 6	12 6
44 „ „ 45	1 0 0	12 0
45 „ „ 46	19 6	12 0
46 „ „ 47	19 0	12 0
47 „ „ 48	18 6	11 6
48 „ „ 49	18 0	11 6
49 „ „ 50	17 6	11 0
50 „ „ 51	17 0	11 0
51 „ „ 52	17 0	11 0
52 „ „ 53	16 6	11 0
53 „ „ 54	16 0	11 0
54 „ „ 55	15 6	11 0
55 and over	15 6	11 0

NINTH SCHEDULE

Regulation 59.

ENACTMENTS REPEALED

Session and Chapter	Short Title	Extent of Repeal
9 Edw. 7. c. 48 ...	The Asylums Officers' Superannuation Act, 1909.	The whole Act, so far as relates to Scotland.
8 & 9 Geo. 5. c. 33 ...	The Asylums and Certified Institutions (Officers Pensions) Act, 1918.	The whole Act, so far as relates to Scotland.
1 Edw. 8. & 1 Geo. 6. c. 69.	The Local Government Superannuation (Scotland) Act, 1937.	Subsection (5) of section 5.

EXPLANATORY NOTE

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

These regulations provide for the establishment of a contributory superannuation scheme for—

(*a*) officers and servants of Regional Hospital Boards, Executive Councils and other bodies constituted under the National Health Service (Scotland) Act, 1947;

(*b*) general medical practitioners and general dental practitioners on the lists of Executive Councils; and

(*c*) other persons engaged in health services, whether provided under the Act or otherwise.

The scheme, which will be administered by the Secretary of State for Scotland, will be financed by contributions from the participants in its benefits and by contributions made out of Exchequer moneys. The scheme will not be funded but will be subjected to actuarial investigation periodically.

The scheme is designed to provide benefits broadly comparable with those applicable in the case of an established civil servant under the Superannuation Acts, 1918-1946. The major benefits are a pension and a lump sum retiring allowance, together with a widow's pension. Subsidiary benefits include a death gratuity, an incapacity pension, an injury allowance, a short service gratuity and an option to a pensioner to allocate part of his pension to his wife or any dependant.

Provision is made for preserving the rights in respect of previous superannuable service of persons who become participants in the scheme on being transferred under the Act of 1947 to the central health service. In addition, superannuable employment in the central health service is made interchangeable with superannuable service in the Civil Service, the Local Government Service and the Teaching Service.

The scheme also extends and modifies the Local Government Superannuation (Scotland) Act, 1937, in its application to local health authorities and other superannuation schemes administered by local health authorities under

local Acts by substituting benefits similar to those provided by the draft regulations for the benefits of the Act of 1937 or those local Act schemes in relation to superannuable employees on the medical and nursing staff of the local health authorities, and to any other classes of superannuable employees designated by the Secretary of State. Similar provision is made in relation to the superannuable staff employed by education authorities for the purposes of the school health service.

The National Health Service (Scotland) (Superannuation) (Amendment) Regulations, 1948

1948 No. 1464 (S. 123)

Made - - - - 29*th June*, 1948
Coming into Operation 5*th July*, 1948

In exercise of the powers conferred on me by sub-section (1) of section 66 of the National Health Service (Scotland) Act, 1947(**a**), I hereby make the following regulations:—

1.—(1) These regulations may be cited as the National Health Service (Scotland) (Superannuation) (Amendment) Regulations, 1948, and shall come into force on the fifth day of July, 1948.

(2) These regulations shall be read as one with the National Health Service (Scotland) (Superannuation) Regulations, 1948(**b**).

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

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

" the principal regulations " means the National Health Service (Scotland) (Superannuation) Regulations, 1948, and

" regulation " means regulation contained in the principal regulations.

2. In regulation 1, in paragraph (3) thereof, in the definition of " national service ", there shall be added the words " but does not include, in a case where a person continues his national service otherwise than in pursuance of a legal obligation so to do arising otherwise than by reason of a voluntary undertaking by him to continue it, and the employing authority by whom he was employed immediately before he undertook his national service has notified him in writing that his national service for the purposes of these regulations will be deemed to cease on the expiration of a period of three months after the date of the service of the notification, any part of his national service after the expiration of the said period."

3. In regulation 2, in proviso (ii) (*i*) to paragraph (1) thereof, there shall be substituted for the words " local authority or governing body of a voluntary hospital " the words " authority or body from which functions are transferred by the Act, or under an officer of such an authority or body, or at or for the purposes of any hospital ".

4. In regulation 5—

(*a*) there shall be inserted after the word " applied " where it occurs for the second time the words " or, if the Secretary of State so directs, as a person subject to a scheme approved by the Secretary of State under regulation 15 (3) (*d*) (v) "; and

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(**a**) 10 & 11 Geo. 6. c. 27. (**b**) S.I. 1948 No. 412, p. 2478 above.
(**c**) 52 & 53 Vict. c. 63.