STATUTORY INSTRUMENTS

1972 No. 1206 (S.83)

POLICE

The Police (Scotland) Amendment (No. 2) Regulations 1972

Made - - - -	*3rd August* 1972
Laid before Parliament	*11th August* 1972
Coming into Operation	*1st September* 1972

In exercise of the powers conferred on me by sections 7 and 26 of the Police (Scotland) Act 1967**(a)**, and of all other powers enabling me in that behalf, and after consulting (i) the Police Council for the United Kingdom in accordance with section 4(4) of the Police Act 1969**(b)** and (ii) the Police Advisory Board for Scotland in accordance with section 26(9) of the said Act of 1967 as amended by section 4(6) of the said Act of 1969, I hereby make the following regulations:—

PART I

Citation, Commencement and Interpretation

1. These regulations may be cited as the Police (Scotland) Amendment (No.2) Regulations 1972.

2. These regulations shall come into operation on 1st September 1972 and shall have effect as follows, that is to say—

(*a*) for the purposes of regulation 5 thereof, as from 22nd June 1972;

(*b*) for the purposes of regulation 6 thereof, as from 6th April 1964;

(*c*) for the purposes of regulations 7, 9, 10 and 12 to 16 thereof, as from 1st September 1972;

(*d*) for the purposes of regulation 8 thereof, as from 1st April 1964; and

(*e*) for the purposes of regulation 11 thereof, as from 1st April 1972.

3. In these regulations any reference to the principal regulations is a reference to the Police (Scotland) Regulations 1972**(c)**.

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

(a) 1967 c. 77.
(b) 1969 c. 63.
(c) S.I. 1972/777 (1972 II, p. 2490).
(d) 1889 c. 63.

PART II

Surtax liability on rent allowance and provided accommodation

5. For regulation 42 of the principal regulations (which relates to compensatory grant) there shall be substituted the following regulation:—

"*Compensatory grant*

42.—(1) In each fiscal year, a constable of a police force, who, during the preceding fiscal year, has paid income tax or surtax attributable to the inclusion of a rent allowance or compensatory grant in his emoluments in respect of service as a constable of that force shall be paid a compensatory grant.

(2) The amount of the compensatory grant made to a constable of a police force in any year shall be the aggregate of—

(*a*) the amount by which the income tax in fact deducted from his emoluments in respect of service as a constable of that force during the preceding year, according to the tax tables prepared or prescribed by the Commissioners of Inland Revenue, is increased by the inclusion in such emoluments of a rent allowance or any compensatory grant, and

(*b*) the amount by which he satisfies the police authority that any surtax paid by him during the preceding year for any earlier year beginning on or after 6th April 1963 is increased by the inclusion in his emoluments in respect of such service during that earlier year of a rent allowance or any compensatory grant.

(3) The compensatory grant may, except in the circumstances described in paragraph (4), be paid by such instalments throughout the year in which it is payable as the police authority may determine.

(4) Where, in the course of a fiscal year, a constable of a police force leaves the force or dies whilst serving therein, he or his personal representative, as the case may be, shall be paid the whole of the compensatory grant due to the constable during that year and, in addition, shall be paid a further compensatory grant equal to that which, had he not left the force or died, would have been due to him in a subsequent year by reason of income tax deducted from, or surtax paid on, his emoluments while in fact a constable of the police force.

(5) For the purposes of the preceding provisions of this regulation—

(*a*) the expression "year" or "fiscal year" means a year commencing on 6th April and ending on the following 5th April;

(*b*) the expression "income tax" means income tax other than surtax;

(*c*) in the case of a constable of a police force whose total income for any year which is chargeable to surtax includes income other than his emoluments in respect of service as a constable of that force, any reference to the amount of surtax paid for that year shall be construed as a reference to the amount which would have been so paid had his total chargeable income for that year not included such other income; and

(*d*) where a constable of a police force has served more than once in the same force, references in this regulation to service in the force shall be construed as references to his service therein since his last appointment thereto.".

6.—(1) Where the compensatory grant made to a constable of a police force in any fiscal year beginning on or after 6th April 1964 but before the coming into operation of the principal regulations was less than it would have been if the regulation substituted for regulation 42 of the principal regulations by the preceding regulation had been substituted—

(*a*) with effect from 6th April 1964, for regulation 40 of the Police (Scotland) Regulations 1956**(a)**, (which applied in respect of the period 6th April 1964 to 17th May 1968); and

(*b*) with effect from 17th May 1968, for regulation 40 of the Police (Scotland) Regulations 1968**(b)**, (which applied in respect of the period 17th May 1968 to 22nd June 1972 when the principal regulations came into operation),

then the constable in question shall be entitled to the difference by way of an increase in compensatory grant for the fiscal year in question.

(2) In this regulation the expression "fiscal year" means a year commencing 6th April and ending on the following 5th April.

7. For regulation 43 of the principal regulations (which relates to discharge of tax liability in respect of police house or quarters) there shall be substituted the following regulation:—

"*Discharge of tax liability in respect of police house or quarters*

43.—(1) Where a constable of a police force is provided with a house or quarters free of rent and rates and his liability to pay income tax or surtax is increased—

(*a*) in consequence thereof, by virtue of section 185 of the Income and Corporation Taxes Act 1970**(c)** or otherwise, or

(*b*) in consequence of any payment required to be made by this regulation,

that liability shall be discharged by the police authority in accordance with, and to the extent hereinafter provided in, this regulation.

(2) A constable of a police force shall be reimbursed the amount by which the income tax in fact deducted from his emoluments in respect of service as a constable of that force, according to the tax tables prepared or prescribed by the Commissioners of Inland Revenue, is increased—

(*a*) in consequence of his being provided with a house or quarters free of rent and rates, or

(*b*) in consequence of any payment under this regulation.

(3) Where any surtax becomes due and payable for any year by a constable of a police force, the liability therefor shall be discharged by the police authority to the extent that he satisfies them that the amount thereof is increased—

(*a*) in consequence of his having been provided with a house or quarters free of rent and rates during his service as a constable of that force or, where he transferred thereto from some other force, during his service as a constable of that other force, or

(*b*) in consequence of any payment under this regulation by the police authority or, where he transferred as aforesaid, by the police authority maintaining the force from which he transferred, not being a payment under paragraph (4).

(a) S.I. 1956/1999 (1956 II, p. 1766).
(b) S.I. 1968/716 (1968 II, p. 2024).
(c) 1970 c. 10.

(4) Where any liability to surtax would fall to be discharged by a police authority under the preceding paragraph but for the fact that the person concerned has left the police force maintained by them, otherwise than on transfer to another police force, or has died, that liability shall be discharged by the police authority and, to the extent that, in consequence of the discharge of that liability, any further surtax becomes due and payable, liability for that further surtax shall be also so discharged.

(5) For the purposes of the preceding provisions of this regulation—

(*a*) the expression "income tax" means income tax other than surtax; and

(*b*) in the case of a constable of a police force whose total income for any year which is chargeable to surtax includes income other than emoluments in respect of his service as a constable of that force or, where he transferred thereto from some other force, as a constable of that other force, any reference to surtax due and payable for that year shall be construed as a reference to the surtax which would have been so due and payable had his total chargeable income for that year not included such other income.".

8.—(1) Where before the coming into operation of these regulations a constable of a police force has paid any income tax (including surtax) which arose in consequence of any house or quarters with which he was provided, free of rent, on or after 1st April 1964, being provided also free of rates, then, to the extent that liability therefor would have fallen to be discharged by a police authority under a regulation hereinafter mentioned if in paragraph (*a*) of each such regulation there had been inserted the words "or otherwise" after the words "section 47 of the Finance Act 1963"—

(*a*) with effect from 1st April 1964, in the case of regulation 40A of the Police (Scotland) Regulations 1956, as amended **(a)**, (which applied in respect of the period 1st April 1964 to 17th May 1968);

(*b*) with effect from 17th May 1968, in the case of regulation 41 of the Police (Scotland) Regulations 1968, (which applied in respect of the period 17th May 1968 to 22nd June 1972); and

(*c*) with effect from 22nd June 1972, in the case of regulation 43 of the principal regulations as originally made, (which applied in respect of the period 22nd June 1972 to 1st September 1972 when regulation 7 of these regulations takes effect),

then that police authority shall reimburse the constable in question the amount of tax so paid by him.

(2) For the purposes of regulation 43(1)(*b*) and (2)(*b*) of the principal regulations, as amended by regulation 7 of these regulations, any payment under this regulation shall be treated as if it were a payment under the said regulation 43.

PART III

Other Provisions

9. In regulation 21(3) of the principal regulations (which relates to normal daily period of duty) for the words "Where the normal daily period of duty is

(a) The relevant amending regulation is S.I. 1964/461 (1964 I, p. 742).

performed in one tour of duty" there shall be substituted the words "The normal daily period of duty shall, so far as the exigencies of duty permit, be performed in one tour of duty and, in such case,".

10.—(1) For paragraph 1(*c*) of regulation 44 of the principal regulations (which relates to removal allowance) there shall be substituted the following provisions:—

"(*c*) shall, where the constable is the owner of his new home, reimburse expenses reasonably incurred by him in connection with the acquisition thereof if—

(i) he was the owner of his former home, or

(ii) the police authority, after consulting the chief constable, are satisfied that he could neither have been provided with a suitable house or quarters nor have been reasonably expected to find suitable rented accommodation within a reasonable distance of his normal place of duty,

so, however, that where the police authority are of opinion that the constable could have acquired a suitable home for a consideration less than that actually paid, they may restrict the reimbursement of expenses directly related to the consideration paid by him to expenses which would have been reasonably incurred had he paid that lesser consideration;

(*d*) shall reimburse the constable his payments in connection with his former home by way of rates (within the meaning of regulation 39(6)) and mortgage interest or rent payable in respect of the first 13 weeks following the move up to an amount equal to that which would have been payable to him by way of rent allowance in respect of that period had he not moved but had continued to be entitled to a rent allowance payable at the rate at which such an allowance was payable immediately before the move so, however, that where the police authority are of opinion that the constable has not taken all reasonable steps to reduce or terminate his liability to make such payments as aforesaid they may restrict the reimbursement to payments which the constable would have been liable to make had he taken all such steps.".

(2) For paragraph 2(*c*) of the said regulation 44 there shall be substituted the following provisions:—

"(*c*) may, in the circumstances and subject to the conditions mentioned in paragraph (1)(*c*), reimburse the expenses there mentioned;

(*d*) may, subject to the conditions mentioned in paragraph (1)(*d*), reimburse the expenses there mentioned.".

11. In Schedule 5 of the principal regulations (which relates to refreshment, subsistence and lodging allowances) for the Table in paragraph 1 there shall be substituted the following Table:—

"TABLE

Description of Allowance	Superintendents	Inspectors, Sergeants and Constables
	£	£
Refreshment Allowance:		
(i) for one meal...	0·540	0·500
(ii) for two meals	0·780	0·700
Subsistence Allowance:		
Period of retention or engagement on duty—		
(i) over 5 hours and not exceeding 8 hours ...	0·780	0·700
(ii) over 8 hours and not exceeding 12 hours ...	1·110	1·000
(iii) over 12 hours and not exceeding 24 hours ...	1·900	1·650
(iv) over 24 hours—at the rate under (iii) above for each complete period of 24 hours' retention or engagement, together with whichever is the appropriate amount under the preceding provisions of this Table for any excess over the aggregate of such complete periods		
Lodging Allowance—for each night	3·250	2·800

"

12. In regulation 1(1)(*g*) of the principal regulations (which relates to meanings assigned to certain expressions) for the definition of the expression "superintendent" there shall be substituted the following definition:—

" "superintendent" includes chief superintendent;".

13. For regulation 2 of the principal regulations (which relates to ranks) there shall be substituted the following regulation:—

"**2.** The ranks of a police force which may be held by constables shall be known by the following designations:—

Chief Constable,
Assistant Chief Constable,
Chief Superintendent,
Superintendent,
Chief Inspector,
Inspector,
Sergeant,
Constable.".

14.—(1) Nothing in regulation 2 of the principal regulations as amended by regulation 13 of these regulations, shall be construed as affecting the right of a constable who, immediately before 1st September 1972, was a reversionary member of a home police force or a central police officer (within the meaning of the principal regulations) to revert to his former force in a rank not mentioned therein.

(2) For the purposes of regulation 29(2) of the principal regulations (which relates to rates of pay) service in the rank of superintendent, Grade I or Grade II, shall be treated as if it had been service in the rank of superintendent.

(3) In the case of a superintendent who, immediately before 1st September 1972, held the rank of superintendent, Grade I, regulation 29 of the principal regulations shall have effect as if he had continued to hold that rank and regulations 12, 13, 14(1) and 14(2) of these regulations had not been made.

15.—(1) For the Tables designated A and B in Part II of Schedule 3 to the principal regulations (scales of pay for women) there shall be substituted, respectively, the Tables so designated and set out in Schedule 1 to these regulations.

(2) For paragraph 2(6) of Part II of the said Schedule 3 there shall be substituted the following provision:—

"(6) The annual pay of a woman to whom sub-paragraph (5) applies who, by virtue thereof, is treated as having completed 2 years of reckonable service shall be restricted until she in fact completes 2 years of such service—

(*a*) if she had not attained the age of 21 years on or before the date on which she first became a constable, to £1,161;

(*b*) subject as aforesaid, to £1,215.".

16. For the Tables designated A and B in Schedule 4 to the principal regulations (which relates to detective duty and supplementary detective allowances) there shall be substituted, respectively, the Tables so designated and set out in Schedule 2 to these regulations.

Gordon Campbell,
One of Her Majesty's Principal Secretaries of State.

St Andrew's House,
Edinburgh.
3rd August 1972.

SCHEDULE 1

TABLES SUBSTITUTED FOR TABLES IN PART II OF SCHEDULE 3 TO THE PRINCIPAL REGULATIONS (SCALES OF PAY FOR WOMEN) WITH EFFECT FROM 1ST SEPTEMBER 1972

"TABLE A

Rank	Before completing 1 year of service in the rank	After 1 year of service in the rank	After 2 years of service in the rank	After 3 years of service in the rank
	£ a year	£ a year	£ a year	£ a year
Chief Inspector ...	2,337	2,415	2,487	2,565
Inspector ...	2,043	2,118	2,196	2,271
Sergeant ...	1,737	1,803	1,869	1,935

TABLE B

Rank	Standard scale of annual pay	Transitional scales of annual pay			
		Aged 19 on entry	Aged 20 on entry	Aged 21 on entry	Aged 22 or over on entry
	£	£	£	£	£
Before completing 1 year of service	1,035	1,035	1,059	1,104	1,155
After 1 year of service	1,092	1,092	1,110	1,161	1,212
After 2 years of service	1,209	1,209	1,209	1,266	1,302
After 3 years of service	1,266	1,266	1,266	1,323	1,359
After 4 years of service	1,323	1,323	1,323	1,398	1,416
After 5 years of service	1,398	1,398	1,398	1,398	1,476
After 6 years of service	1,476	1,476	1,476	1,476	1,551
After 7 years of service	1,476	1,476	1,476	1,551	1,551
After 8 years of service	1,476	1,476	1,551	1,551	1,551
After 9 years of service	1,551	1,551	1,551	1,551	1,551
After 13 years of service ...	1,626	1,626	1,626	1,626	1,626
After 17 years of service ...	1,701	1,701	1,701	1,701	1,701

"

SCHEDULE 2

TABLES SUBSTITUTED FOR TABLES IN SCHEDULE 4 TO THE PRINCIPAL REGULATIONS (DETECTIVE DUTY AND SUPPLEMENTARY DETECTIVE ALLOWANCES) WITH EFFECT FROM 1ST SEPTEMBER 1972

"TABLE A

Rank	Men	Women
	£	£
Superintendent	300	285
Chief Inspector	258	246
Inspector	228	216
Sergeant	192	183
Constable	144	138

TABLE B

Rank	8 to 12 hours qualifying overtime		12 or more hours qualifying overtime	
	Men	Women	Men	Women
	£	£	£	£
Chief Inspector	213	201	384	366
Inspector	189	180	339	321
Sergeant	159	150	285	270
Constable	120	114	216	204

"

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations, first, amend the Police (Scotland) Regulations 1972, which came into operation on 22nd June 1972, and, secondly, contain related provisions in respect of periods before that date.

Regulation 5 amends, with effect from 22nd June 1972, the provisions of the regulations of 1972 relating to compensatory grant. It provides that in calculating such grant account shall be taken not only of income tax deducted under the P.A.Y.E. system but also of surtax, so far as it is referable to police emoluments. Regulation 6 contains corresponding provision in respect of the period 6th April 1964 to 22nd June 1972.

Regulation 7 amends, with effect from 1st September 1972, the provisions of the regulations of 1972 relating to the discharge of a policeman's tax liability in respect of a police house provided free of rent and rates. First, it ensures that the tax liability to be discharged by the police authority includes not only the policeman's liability in respect of the annual value of the house but also that arising from the house being provided free of rates. Regulation 8 contains corresponding provision in respect of the period 1st April 1964 to 1st September 1972. Secondly, regulation 7 distinguishes between income tax deducted under the P.A.Y.E. system and income tax by way of surtax; surtax liability to be discharged by the police authority is limited to liability referable to police emoluments. (Regulation 8 contains no corresponding provision in this regard.)

In Part III, regulation 9 provides that, subject to the exigencies of duty, the normal daily period of duty should be performed in one tour; regulation 10 provides for the reimbursement after transfer of certain continuing expenditure concerning an officer's former home; regulation 11 provides for increases in the rates of refreshment, subsistence and lodging allowances with effect from 1st April 1972; regulations 12, 13 and 14 provide for the replacement of the ranks of superintendent Grade I and superintendent Grade II by the rank of superintendent; regulation 15 provides for increases in pay for policewomen; regulation 16 provides for increases in detective duty and supplementary detective allowances for policewomen.

In so far as regulation 2 provides that the regulations shall have retrospective effect (as mentioned above), they are made in exercise of the power conferred by section 26(3) of the Police (Scotland) Act 1967.

SI 1972/1206
ISBN 0-11-021206-1

