STATUTORY INSTRUMENTS

1965 No. 1558

PENSIONS

The Superannuation (City of London Collectors of Taxes and Civil Service) Transfer Rules 1965

Made - - - -	*5th August* 1965
Laid before Parliament	12*th August* 1965
Coming into Operation	13*th August* 1965

The Treasury, in exercise of the powers conferred upon them by section 2 of the Superannuation Act 1957(a) and of all other powers enabling them in that behalf, hereby make the following Rules:—

1.—(1) Where a person was on the 1st April 1946 taken into the civil service of the State as an officer of the Board of Inland Revenue after having been employed by the Commissioners of Taxes for the City of London in and about the collection of income tax or land tax in the division of the City of London, and his employment by the Commissioners of Taxes for the City of London was, in the opinion of the Treasury, of the same nature and for the same purpose as his employment in the service of the State, his service in employment by the Commissioners of Taxes for the City of London before the 1st April 1946 but not before the 29th April 1926 may be reckoned for the purposes of the Superannuation Acts as employment in an unestablished capacity within the meaning of section 3 of the Superannuation Act 1935(b).

(2) Where a person to whom the foregoing paragraph applies has received in respect of his service in the employment of the Commissioners of Taxes for the City of London or any part thereof any lump sum paid by way of commuting or partly commuting any compensation allowance granted in accordance with the provisions of section 60(2) of the Finance (No. 2) Act 1945(c), the amount of any additional allowance payable to him under the Superannuation Acts shall be reduced by the amount of such lump sum.

(3) These Rules shall not have effect so as to authorise an increase in an annual superannuation allowance or pension so far as the allowance or pension is payable in respect of a period before the 1st August 1964.

2.—(1) In these Rules " the Superannuation Acts " means the Superannuation Acts 1834 to 1965.

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

(a) 5 & 6 Eliz. 2. c. 37.
(b) 25 & 26 Geo. 5. c. 23.
(c) 9 & 10 Geo. 6. c. 13.
(d) 52 & 53 Vict. c. 63.

3. These Rules may be cited as the Superannuation (City of London Collectors of Taxes and Civil Service) Transfer Rules 1965 and shall come into operation on 13th August 1965.

George Lawson,

J. McCann,

Two of the Lords Commissioners of Her Majesty's Treasury.

5th August 1965.

EXPLANATORY NOTE

(This Note is not part of the Rules.)

These Rules provide for employment (not being employment before 29th April 1926 or before age 18) of persons by the Commissioners of Taxes for the City of London who were taken into the Civil Service on 1st April 1946 to be reckoned, subject to certain conditions, as unestablished civil service for the purpose of the Superannuation Acts.

These Rules operate with effect from 1st August 1964.