1963 No. 1064

PENSIONS

The Superannuation (Teaching and Northern Ireland Local Government) Interchange Rules 1963

Made - - - -	*4th June* 1963
Laid before Parliament	*11th June* 1963
Coming into Operation	*15th June* 1963

The Minister of Education, with the consent of the Treasury, in exercise of the powers conferred upon him by sections 2, 11 and 15 of the Superannuation (Miscellaneous Provisions) Act 1948(**a**), hereby makes the following Rules :—

PART I—INTRODUCTORY

Citation and Commencement

1. These Rules may be cited as the Superannuation (Teaching and Northern Ireland Local Government) Interchange Rules 1963, and shall come into operation on 15th June 1963.

Interpretation

2.—(1) In these Rules, unless the context otherwise requires :—

" the Act " means the Superannuation (Miscellaneous Provisions) Act 1948 ;

" the Act of 1925 " means the Teachers (Superannuation) Act 1925(**b**) ;

" the Teachers Acts " means the Teachers (Superannuation) Acts 1918 to 1956(**c**) ;

" contributing service " and " contributory employee " have the meanings respectively assigned to them by the Local Government Superannuation Act 1937(**d**) ;

" contributory service " and " recognised service " have the same meanings respectively as they have under the Teachers Acts, except that they do not include :—

(*a*) service which is treated as recognised or contributory service under section 13(2)(*g*) of the Act of 1925 ; or

(*b*) service which, under the provisions of any scheme made under section 21(1)(*c*) of the Act of 1925, is treated in the same manner as service which is approved external service under section 13 of the Act of 1925 ; or

(*c*) recognised or contributory service in respect of which the teacher in question has received a return of contributions under the Teachers Acts (not being a return of contributions after last ceasing to be employed in contributory service) which he has not subsequently repaid to the Minister under the proviso to section 12(2) of the Act of 1925 ; or

(**a**) 11 & 12 Geo. 6. c. 33. (**b**) 15 & 16 Geo. 5. c. 59.
(**c**) 8 & 9 Geo. 5. c. 55; 12 & 13 Geo. 5. c. 42; 14 & 15 Geo. 5. c. 12; 15 & 16 Geo. 5. c. 59; 25 & 26 Geo. 5. c. 35; 1 Edw. 8 & 1 Geo. 6. c. 47; 2 & 3 Geo. 6. c. 95; 8 & 9 Geo. 6. c. 14; 4 & 5 Eliz. 2. c. 53. (**d**) 1 Edw. 8 & 1 Geo. 6. c. 68.

(*d*) service which is treated as recognised service or contributory service merely for the purpose of determining whether the teacher in question has completed the period of service required by the Teachers Acts as necessary for any pension to be paid to or in respect of him or merely for that purpose and for the purpose of assessing his average salary under those Acts;

"the Minister" means the Minister of Education;

"the Committee" means the Northern Ireland Local Government Officers' Superannuation Committee;

"the Local Government Superannuation Regulations" means the Local Government (Superannuation) Regulations (Northern Ireland) 1962(**a**);

"officer" means a person who has been duly admitted to participate in the benefits of the superannuation scheme administered by the Committee under the Local Government Superannuation Regulations;

"national service" means, in relation to any person, service of a description specified in the First Schedule to the Reserve and Auxiliary Forces (Protection of Civil Interests) Act 1951(**b**) and includes service immediately following such service as aforesaid, being service in any of Her Majesty's naval, military or air forces, pursuant to a voluntary engagement entered into with the consent of the body or person by whom he was employed before undertaking the service;

"pension" has the meaning assigned to that expression by the Act;

"prescribed period" has the meaning assigned to that expression by rule 3 of these Rules;

"teacher" includes any person who is treated as a teacher for the purposes of the Teachers Acts;

"voluntary contributions" means payments being made by a person to whom these Rules apply immediately before he ceased to be employed in contributory service or ceased to be an officer, as the case may be, as a condition of—

(i) a period of previous employment (not being war service or national service) being treated as pensionable employment;

(ii) his service being increased by the addition thereto of a number of years; or

(iii) a period of service being reckoned for the purpose of calculating benefits as being of a value greater than that at which it would otherwise be reckonable.

(2) Other expressions to which meanings are assigned by any of the above-mentioned Acts shall, unless the context otherwise requires, have the same respective meanings for the purposes of these Rules.

(3) Reference in these Rules to the provisions of any enactment, rules or regulations shall be construed, unless the context otherwise requires, as references to those provisions as amended, modified, affected, applied or re-enacted by any subsequent enactment, rules or regulations.

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

(**a**) S. R. & O. (N.I.) 1962, No. 210 (p. 793). (**b**) 14 & 15 Geo. 6. c. 65.

(**c**) 52 & 53 Vict. c. 63.

Definition of "the prescribed period"

3.—(1) For the purposes of these Rules, subject as in this rule hereinafter provided, the expression "prescribed period" shall mean:—

(*a*) in the case of a person who immediately after leaving his employment in contributory service or as an officer became engaged in national service, a period of six months after the date of termination of the national service; and

(*b*) in the case of any other person, a period of twelve months after the date on which he left his employment in contributory service or as an officer.

(2) Except as hereinafter provided—

(*a*) in reckoning the periods of six months or twelve months mentioned in the last preceding paragraph no account shall be taken of any period spent by a person on a course of study or training which he entered after leaving his former employment;

(*b*) if a person left his former employment in order to undertake a course of study or training and on completion of that course became engaged in national service, he shall be deemed for the purposes of the last preceding paragraph to have left his former employment at the time when he completed the said course of study or training.

(3) The provisions of the last preceding paragraph shall not apply—

(*a*) to a person who in his new employment is an officer unless the Committee are satisfied that by reason of his having undertaken the said course of study or training he is better fitted for the duties of his new employment; or

(*b*) to a person who in his new employment is in contributory service unless—

(i) before leaving his former employment (or, if between leaving that employment and entering the said course of study or training he was engaged in national service, before the end of that service), he gave notice in writing to the Committee of his intention to enter the said course of study or training; and

(ii) the Minister is satisfied that by reason of his having undertaken the said course of study or training he is better fitted for the duties of his new employment.

PART II—TRANSFER FROM CONTRIBUTORY SERVICE TO LOCAL GOVERNMENT SERVICE IN NORTHERN IRELAND

Payment of Transfer Value

4. Where a person within the prescribed period after ceasing to be employed in contributory service becomes, or before the date of the coming into operation of these Rules became, an officer, a transfer value in respect of his recognised service (if any) and his contributory service shall, except as in these Rules provided, be paid by the Minister to the Committee in accordance with the provisions of rule 8 of these Rules.

Cases to which this Part of these Rules does not apply

5.—(1) This Part of these Rules shall not apply—

(*a*) to a person who has become entitled to a pension (other than a return of contributions) under the Teachers Acts; or

(*b*) to a person who last ceased to be employed in contributory service before 1st April 1950; or

(*c*) to a person who became an officer after 31st March 1950 and before the date of the coming into operation of these Rules, unless the Minister and the Committee agree that this Part of these Rules shall apply to him; or

(*d*) to a person who does not, within three months after the date on which he becomes an officer or within six months after the date of the coming into operation of these Rules, whichever period last expires, or such longer period as may, with the agreement of the Minister, be allowed by the Committee in any particular case, give notice in writing to the Committee that he desires this Part of these Rules to apply to him, and furnish the Committee with particulars of his previous recognised service (if any) and of his contributory service; or

(*e*) to a person who does not, within three months after the date on which he becomes an officer or within six months after the date of the coming into operation of these Rules, whichever period last expires, or such longer period as may, with the agreement of the Minister, be allowed by the Committee in any particular case, pay to the Committee an amount equal to any return of contributions, other than voluntary contributions, made to him under the Teachers Acts after he last ceased to be employed in contributory service.

(2) No transfer value shall be payable by the Minister under this Part of these Rules in respect of contributory service under a Scheme made under section 21(1)(*a*) of the Act of 1925.

Outstanding Contributions for War Service and National Service

6. If any contributions payable by a person to whom this Part of these Rules applies in respect of a period of war service within the meaning of the Teachers Superannuation (War Service) Act 1939(**a**) or a period of national service within the meaning of the Teachers Superannuation (National Service) Rules 1949(**b**) remain unpaid at the time the Minister pays the transfer value in respect of that person, the period of service in respect of which they are not paid shall not be treated as having been contributory service for the purposes of these Rules.

Counting of Transferred Service as Qualifying Service

7. Where a person to whom this Part of these Rules applies ceases to be an officer and becomes re-employed in contributory service in circumstances in which Part III of these Rules does not apply to him, any service in respect of which a transfer value was paid by the Minister under this Part of these Rules shall, except as in these Rules provided, be treated under the Teachers Acts as qualifying service.

(a) 2 & 3 Geo. 6. c. 95. (b) S.I. 1949/468 (1949 I, p.1533).

Amount of Transfer Value

8.—(1) The transfer value payable by the Minister in respect of any person to whom this Part of these Rules applies shall be an amount equal to the transfer value which would have been payable under the Local Government Superannuation (Transfer Value) Regulations 1954(a) if that person, at the date when he ceased to be employed in contributory service, had ceased to be a contributory employee under one local authority and had become such an employee under another local authority, and for the purpose of calculating such amount his recognised service (if any) and his contributory service shall be deemed to have been contributing service and, as such, to have been affected or modified in accordance with regulations applicable to contributing service made in connection with the passing of the National Insurance Acts 1946(b) and 1959(c) in like manner and to the like extent, as nearly as may be, as his contributory service was affected or modified in pursuance of regulations made in connection with the passing of those Acts;

Provided that—

(*a*) the transfer value payable in respect of a person to whom rule 3(2) of these Rules applies, being a person who since ceasing to be employed in contributory service and before becoming an officer has undergone a course of study or training, shall be calculated by reference to his age at the date when he becomes an officer; and

(*b*) the transfer value payable in respect of a person who ceased to be employed in contributory service more than twelve months before the date of the coming into operation of these Rules shall be calculated by reference to his age at that date.

(2) For the purposes of this rule the Local Government Superannuation (Transfer Value) Regulations 1954 shall be read with such modifications as are necessary and, in particular, with the following modifications to Schedule I thereof:—

(*a*) The substitution of the following proviso for the proviso to paragraph 2:—

"Provided that such aggregate sum shall be reduced by—

(*a*) an amount equal to any sum, together with any interest thereon, 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 (other than voluntary contributions within the meaning of the Superannuation (Teaching and Northern Ireland Local Government) Interchange Rules 1963 payable in respect of a period of previous employment or of an increase of service excluded from the calculation of contributing service by paragraph 4(7)(*a*) of this Schedule);

(*b*) an amount equal to any sum (estimated if necessary by the Government Actuary) which, when the person ceased to hold the aforesaid employment, remained to be paid by him by way of voluntary contributions within the meaning of the said Rules towards the discharge of a fixed sum; and

(*c*) an amount estimated by the Government Actuary to be the capital value of any voluntary contributions within the meaning of the said Rules which, when the person ceased to hold the

(a) S.I. 1954/1212 (1954 II, p. 1723). (b) 9 & 10 Geo. 6. c. 67. (c) 7 & 8 Eliz. 2. c. 47.

aforesaid employment, remained to be paid by him, not being such contributions to which the last foregoing sub-paragraph applies or such contributions payable in respect of a period of previous employment or of an increase of service excluded from the calculation of contributing service by paragraph 4(7)(*a*) of this Schedule."

(*b*) The substitution of the following for paragraph 4(7)(*a*) :—

"(*a*) there shall be excluded any period of previous employment and any increase of service in respect of which the person has not, at the time the transfer value is paid, elected to continue making voluntary contributions within the meaning of the Superannuation (Teaching and Northern Ireland Local Government) Interchange Rules 1963."

Contributions not Returnable

9. No return of contributions shall be made under the Teachers Acts to any person or his personal representatives in respect of any service which is taken into account in calculating the amount of a transfer value paid by the Minister under this Part of these Rules.

PART III—TRANSFER FROM LOCAL GOVERNMENT SERVICE IN NORTHERN IRELAND TO CONTRIBUTORY SERVICE

Reckoning of previous service for purposes of Teachers Acts

10.—(1) Where a person within the prescribed period after ceasing to be an officer becomes, or before the date of the coming into operation of these Rules became, employed in contributory service, and the Minister receives from the Committee a transfer value calculated in accordance with the provisions of rule 17 of these Rules in respect of that person's service which is reckonable for the purpose of computing benefits under the Local Government Superannuation Regulations, then—

(*a*) the period of his service which is reckonable, at the time of his ceasing to be an officer, as contributing service for the purpose of the Local Government Superannuation Regulations shall, except as in these Rules provided, be reckoned as contributory service for the purposes of the Teachers Acts ;

(*b*) the period of his service (if any) which is reckonable, at the time of his ceasing to be an officer, as non-contributing service for the purposes of the Local Government Superannuation Regulations shall, as to one-half thereof, be reckoned as contributory service for the purposes of the Teachers Acts :

Provided that the whole of any such period of service as is mentioned in this sub-paragraph shall be reckoned as contributory service for the purpose of—

(i) determining whether the person in question has completed the period of contributory service required by the Teachers Acts as necessary for any pension to be paid to or in respect of him ; and

(ii) calculating his average salary under the provisions of section 10(2) of the Act of 1925 ; and

(*c*) any period of his service which would have been reckonable at the time of his ceasing to be an officer for the purposes of the Local Government Superannuation Regulations either solely for the purpose of computing superannuation benefits or solely for the purpose of determining whether the person had served for the minimum period required by

those Regulations as a condition for the payment of any pension to or in respect of him shall be similarly reckoned for the purposes of the Teachers Acts.

(2) Where a person to whom this Part of these Rules applies has, whilst he was an officer, been employed as a part-time employee, the period of his part-time service shall be treated—

(*a*) for the purpose of determining whether the person served for any minimum period prescribed by the Teachers Acts as necessary for any pension to be paid to or in respect of him, as if it were whole-time service; and

(*b*) for the purpose of calculating the amount of any pension payable under the Teachers Acts, as if it were whole-time service for a proportionately reduced period.

Cases to which this Part of these Rules does not apply

11. This Part of these Rules shall not apply—

(*a*) to a person who has become entitled to a pension under the Local Government Superannuation Regulations; or

(*b*) to a person who last ceased to be an officer before 1st April 1950; or

(*c*) to a person who ceased to be an officer after 31st March 1950 and before the date of the coming into operation of these Rules and to whom a superannuation allowance has been granted under the Teachers Acts; or

(*d*) to a person who ceased to be an officer after 31st March 1950 and before the coming into operation of these Rules unless the Minister agrees that these Rules shall apply to him; or

(*e*) to a person who does not, within three months after the date on which he becomes employed in contributory service or within six months after the date of the coming into operation of these Rules, whichever period last expires, or such longer period as the Minister, with the agreement of the Committee, may allow in any particular case, give notice in writing to the Minister that he desires this Part of these Rules to apply to him and furnish the Minister with particulars of his service as an officer and of any national service in which he has been engaged after ceasing to be an officer; or

(*f*) to a person who does not, within three months after the date on which he becomes employed in contributory service or within six months after the date of the coming into operation of these Rules, whichever period last expires, or within such longer period as the Minister, with the agreement of the Committee, may allow in any particular case, pay to the Minister an amount equal to any refund of contributions, other than voluntary contributions, made to him under the Local Government Superannuation Regulations after he last ceased to be an officer.

Reckoning of National Service

12. The period of service of any person which is to be reckoned as contributory service in accordance with this Part of these Rules shall be treated as being increased by any period of national service in which that person

was engaged after ceasing to be an officer and before becoming employed in contributory service if—

(*a*) the period of national service would have been reckonable as service for the purposes of the Local Government Superannuation Regulations had that person again become employed as an officer on the termination of his national service; and

(*b*) the transfer value received by the Minister is calculated so as to include the liability of which the Committee is relieved in respect of the said period of national service.

Continuation of Voluntary Contributions

13.—(1) A person to whom this Part of these Rules applies may, within three months of becoming employed in contributory service, or within such longer period as the Minister may in any particular case allow, elect to continue paying voluntary contributions and, if he does so elect, and within three months of his becoming employed in contributory service, or within such longer period as the Minister may in any particular case allow, pays to the Minister a sum equal to any sum paid to him by way of return of voluntary contributions on or after his ceasing to be an officer and, subject to the provisions of the next following paragraph of this rule, thereafter pays to the Minister any outstanding voluntary contributions at the times at which they would have been payable if he had remained an officer, his contributory service shall be affected in the same manner, as nearly as may be, as his service as an officer would have been affected if he had completed the payment of the voluntary contributions before ceasing to be such an officer.

(2) The provisions of rules 7, 8, 10, 11, 12 and 15 of the Teachers Superannuation (Previous Employment) Rules 1957(**a**), relating to additional contributions payable for the purposes of section 19 of the Teachers (Superannuation) Act 1956(**b**), shall apply to outstanding voluntary contributions to which this rule applies as if such voluntary contributions were additional contributions payable under rule 5 of those Rules and as if the person by whom they are payable were a teacher to whom those Rules apply, but with the modification that in rule 7(1) of those Rules the words from "until he attains the age of 60 years" to the end of the paragraph and in rule 12 of those Rules the words "he shall not be entitled to reckon any period of previous employment as contributory service under section 19 of the Act of 1956, and in such a case" shall be deemed to be omitted.

(3) If a person does not elect as aforesaid or if voluntary contributions paid by him are repaid in accordance with the provisions of rule 12 of the Teachers Superannuation (Previous Employment) Rules 1957, as applied by this rule, the service in respect of which the voluntary contributions were paid shall be reckoned under these Rules only to the extent, if any, to which it would have been so reckoned if no voluntary contributions had been paid in respect thereof.

Commencement of Local Government Service to be deemed commencement of Contributory Service

14. For the purposes of section 3(1)(*c*) of the Act of 1925, as amended by section 8 of the Act, the date on which a person to whom this Part of these Rules applies became an officer shall be deemed to be a date on which he became employed in contributory service.

(**a**) S.I. 1957/1297 (1957 I, p. 695). (**b**) 4 & 5 Eliz. 2. c. 53.

Return of Contributions

15.—(1) Where a person to whom this Part of these Rules applies ceases to be employed in contributory service or dies, then, in computing the sum to which he or his personal representatives shall be entitled under section 12 of the Act of 1925, there shall be included a sum in respect of contributions paid by him in respect of service which by virtue of these Rules has become reckonable as contributory service and, in the case of a person who has elected in pursuance of rule 13 of these Rules to continue paying voluntary contributions, in respect also of voluntary contributions paid by him before becoming employed in contributory service which have either not been returned to him or, if returned, have been paid to the Minister under rule 13(1) of these Rules and have not subsequently been again returned.

(2) In computing the amount of the sum so included for the purposes of this rule compound interest shall be calculated—

(*a*) as respects the period ending immediately before the date on which the person became employed in contributory service, in the manner in which such interest, if any, would have been calculated if the occasion for making the calculation had occurred immediately before that date; and

(*b*) as respects the period beginning with that date, in accordance with the provisions of section 12 of the Act of 1925.

Application of National Insurance (Modification of Teachers Pensions) Regulations 1948

16.—(1) In this rule—

(*a*) "the Teachers Modification Regulations" means the National Insurance (Modification of Teachers Pensions) Regulations 1948(**a**);

(*b*) "new entrant" and "existing teacher" have the meanings respectively assigned to those expressions by the Teachers Modification Regulations; and

(*c*) "the Local Government Modification Provision" means any provision of the Local Government Superannuation Regulations whereby the superannuation benefits provided thereunder are modified in relation to insured persons for the purposes of the National Insurance Act (Northern Ireland) 1946(**b**).

(2) In the case of a person to whom this Part of these Rules applies who was, at the date when he ceased to be an officer, an insured person within the meaning of the National Insurance Act (Northern Ireland) 1946—

(*a*) if he had been excepted from the operation of the Local Government Modification Provision, the modifications of the Teachers Acts and other instruments relating to the superannuation of teachers for which the Teachers Modification Regulations provide shall not apply to him;

(*b*) if he had not been so excepted, the said modifications shall apply to him as if any service which has become reckonable as contributory service under rule 10(1) of these Rules, being service of which account would have been taken under the Local Government Modification Provision for the purpose of reducing any superannuation benefit to which he might have become entitled under the Local Government Superannuation Regulations had he remained subject thereto, were contributory service in respect of which he was subject to the provisions of the Teachers Modification Regulations relating to new entrants:

(**a**) S.I. 1948/889 (Rev. XVI, p. 298: 1948 II, p. 2851). (**b**) 1946 c. 23 (N.I.).

Provided that if the Local Government Modification Provision modified any superannuation benefit to which he might have been entitled under the Local Government Superannuation Regulations by reference to a table and to his age at a given date, the Teachers Modification Regulations shall apply to him as they apply to an existing teacher, so however that the reference to his age at a given date shall be construed as a reference to his age at the date which was relevant for the purposes of the Local Government Modification Provision.

Amount of Transfer Value

17. Any transfer value receivable by the Minister from the Committee in respect of a person to whom this Part of these Rules applies shall be an amount equal to the transfer value which would have been payable under the Local Government Superannuation (Transfer Value) Regulations 1954 if that person at the date when he ceased to be an officer or ceased to be engaged in national service, as the case may be, had ceased to be a contributory employee under one local authority and had become such an employee under another local authority, and for the purpose of calculating such amount the service which is to be reckoned as contributory service under this Part of these Rules shall be deemed to have been contributing service and, as such, to have been affected or modified in accordance with regulations applicable to contributing service made in connection with the passing of the National Insurance Acts 1946 and 1959 in like manner and to the like extent, as nearly as may be, as his service as an officer was affected or modified in pursuance of regulations made in connection with the passing of the National Insurance Acts (Northern Ireland) 1946 and 1959(a):

Provided that—

(*a*) the transfer value receivable in respect of a person to whom rule 3(2) of these Rules applies, being a person who since ceasing to be an officer and before becoming employed in contributory service has undergone a course of study or training, shall be calculated by reference to his age at the date when he becomes employed in contributory service;

(*b*) the transfer value receivable in respect of a person who ceased to be an officer more than twelve months before the date of the coming into operation of these Rules shall be calculated by reference to his age on that date; and

(*c*) the transfer value shall be reduced by any sum which may become payable by way of income tax in respect thereof.

Payment into Exchequer

18. All sums received by the Minister under these Rules whether by way of transfer value or otherwise shall be paid into the Exchequer.

PART IV—TREATMENT OF LOCAL GOVERNMENT SERVICE IN NORTHERN IRELAND AS APPROVED EXTERNAL SERVICE

Provisions as to Approved External Service

19.—(1) The service of a person as an officer, being service rendered to a public authority, shall (unless he claims that it shall not be so treated) be

(a) 1946 c. 23; 1959 c. 21 (N.I.).

treated as approved external service for the purposes of section 13 of the Act of 1925 as if it were employment of the kind referred to in subsection (1)(*b*) of that Section—

(*a*) if that person is a person to whom Part II of these Rules applies and has been employed in contributory service under a scheme made under section 21(1)(*a*) of the Act of 1925 at any time before becoming an officer, in which case his service so treated as approved external service shall include his recognised or contributory service in respect of which a transfer value is paid by the Minister under rule 8 of these Rules; or

(*b*) if that person is a person to whom Part II of these Rules does not apply, but who has been employed in recognised or contributory service whether under a scheme as aforesaid or otherwise at any time before becoming an officer.

(2) Service which is treated as approved external service by virtue of this rule shall not be deemed to be recognised or contributory service for the purpose of calculating the average salary of a teacher under the provisions of Part II of the Act of 1925.

(3) Nothing in the foregoing provisions of this rule shall render any pension payable in respect of any period before the date of the coming into operation of these Rules.

Given under the Official Seal of the Minister of Education on the 28th May 1963.

(L.S.)

Edward C. G. Boyle,
Minister of Education.

Concur

John Hill,
G. T. C. Campbell,
Two of the Lords Commissioners of Her Majesty's Treasury.

4th June 1963.

EXPLANATORY NOTE

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

The purpose of these Rules is to preserve the superannuation rights of persons who transfer between teaching service in England and Wales and the local government service of Northern Ireland.

The Rules provide that if an officer of a Northern Ireland local authority enters teaching service in England or Wales within a prescribed period (normally one year), and the Minister of Education receives a payment, or "transfer value", representing his accrued superannuation rights, his pensionable service as a local government officer in Northern Ireland shall be reckoned as pensionable service under the Teachers (Superannuation) Acts. They also provide that if a teacher in England or Wales enters a local government service in Northern Ireland within the prescribed period a transfer value shall be paid by the Minister of Education. Complementary rules are being made by the Northern Ireland Ministry of Health and Local Government on behalf of local authorities there, so that teaching service in England or Wales may reckon under their superannuation schemes.

The Rules do not apply to officers of the Belfast Corporation as that Corporation is not at present making complementary rules.

In accordance with section 2(5) of the Superannuation (Miscellaneous Provisions) Act 1948 the Rules may apply retrospectively to transfers which have already taken place; subject to the agreement of the employee and the superannuation authorities concerned, they may apply to transfers which took place on or after 1st April 1950.