STATUTORY INSTRUMENTS

1967 No. 1882 (S. 171)

PENSIONS

The Superannuation (Teaching and Northern Ireland Local Government) Interchange (Scotland) Rules 1967

Made - - -	*6th December* 1967
Laid before Parliament	*29th December* 1967
Coming into Operation	*1st January* 1968

In exercise of the powers conferred on me by sections 2 and 15 of the Superannuation (Miscellaneous Provisions) Act 1948(a), as amended by the Superannuation (Miscellaneous Provisions) Act 1967(b), and of all other powers enabling me in that behalf, and with the consent of the Treasury, I hereby make 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 (Scotland) Rules 1967, and shall come into operation on 1st January 1968.

Interpretation

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

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

"the Act of 1962" means the Education (Scotland) Act 1962(c);

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

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

"the Corporation" means the Council of the County Borough of Belfast;

"the Corporation Superannuation Scheme" means the superannuation scheme made by the Council of the County Borough of Belfast under section 5A of the Local Government (Superannuation) Act (Northern Ireland) 1950(e);

"the Local Government Modification Provision" means any provision of the Local Government Superannuation Regulations or the Corporation Superannuation Scheme whereby the superannuation benefits provided thereunder are modified in relation to insured persons for the purposes of the National Insurance Act (Northern Ireland) 1966(f);

(a) 1948 c. 33.
(b) 1967 c. 28.
(c) 1962 c. 47.
(d) 1937 c. 69.
(e) 1950 c. 10 (N.I.).
(f) 1966 c. 6 (N.I.).

"the Local Government Superannuation Regulations" means the Local Government (Superannuation) Regulations (Northern Ireland) 1962(a) as amended (b);

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

"national service", in relation to any person, means service which is relevant service within the meaning of the Reserve and Auxiliary Forces (Protection of Civil Interests) Act 1951(c) and any similar service immediately following relevant service entered into with the consent of the authority or body or person by whom he was employed before undertaking that service;

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

"the Teachers Regulations" means the Teachers (Superannuation) (Scotland) Regulations 1957(d) as amended (e);

"teacher" has the meaning assigned to it by regulation 32 of the Teachers Regulations;

"teaching service" has the meaning assigned to the expression "first class service" by regulation 5 of the Teachers Regulations and includes periods which are deemed to be, and recorded as, first class service—

(*a*) under the provisions of regulation 9 of the said regulations (which relates to periods of experience of value to teachers); or

(*b*) under the provisions of regulation 12 of the said regulations (which relates to breaks in service)

but does not include any period of teaching service which has been recorded as third class service in consequence of the return of contributions to the teacher unless such period of third class service is again recorded as first class service in consequence of the repayment of the said contributions by the teacher in accordance with the provisions of regulation 50(4) of the said regulations;

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

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

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

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

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

(3) References in these rules to the provisions of any enactment, rules, regulations, scheme or other instrument shall, unless the context otherwise requires, be construed as references to those provisions as re-enacted, reproduced, modified or amended by any subsequent enactment, rules, regulations, scheme or instrument.

(4) Any reference to a provision of the Teachers Regulations shall, so far as is necessary in relation to any period before 1st October 1956 be construed

(a) S.R.O. (N.I.) 1962 No. 210.
(b) S.R.O. (N.I.) 1966 No. 274.
(c) 1951 c. 65.
(d) S.I. 1957/356 (1957 I, p. 733).
(e) S.I. 1958/1595, 1963/2111, 1965/1166, 1966/1229 (1958 I, p. 1077; 1963 III, p. 4685; 1965 II, p. 3284; 1966 III, p. 3295).

as a reference to the corresponding provision of the Superannuation Scheme for Teachers (Scotland) 1952(a), or to the corresponding provision of the Scheme or instrument revoked by the said Superannuation Scheme, as the case may be.

(5) The Interpretation Act 1889(b) shall apply for the interpretation of these rules as it applies for the interpretation of an Act of Parliament.

Prescribed period

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

(*a*) in the case of a person who immediately after leaving his employment in teaching service or as an officer became engaged in national service, a period of 6 months after the date of termination of the national service; and

(*b*) in the case of any other person, a period of 12 months after the date on which he left his employment in teaching service or as an officer:

Provided that the Secretary of State and the Committee, or the Secretary of State and the Corporation, as the case may be, may in any particular case extend the said period of 6 months or 12 months, whichever is appropriate.

(2) Except as hereinafter provided—

(*a*) in reckoning the said period of 6 months or, as the case may be, the said period of 12 months, mentioned in sub-paragraphs (*a*) and (*b*) of the last foregoing paragraph no account shall be taken of any period spent by the person on a course of study or training which he entered after leaving his former employment;

(*b*) if the person left employment in teaching service or, as the case may be, as an officer in order to enter 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 foregoing paragraph to have left his former employment at the time when he completed the said course of study or training.

(3) The provisions of paragraph (2) of this rule shall not apply—

(*a*) to a person who in his new employment is an officer, unless the Committee or the Corporation, as the case may be, 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;

(*b*) to a person who in his new employment is in teaching 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 or the Corporation, as the case may be, of his intention to enter the said course of study or training; and

(ii) the Secretary of State 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 TEACHING 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 teaching service becomes, or before the date of the coming into operation

(a) S.I. 1952/464 (1952 I, p. 873). (b) 1889 c. 63.

of these rules became, an officer, a transfer value in respect of his teaching service shall, except as in these rules provided, be paid by the Secretary of State to the Committee or the Corporation, as the case may be, in accordance with the provisions of rule 8.

Persons to whom this Part of these rules does not apply

5. This Part of these rules shall not apply—

(*a*) to a person who has received payment of a pension (other than a return of contributions) under the Teachers Regulations; or

(*b*) to a person who last ceased to be employed in teaching 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 Secretary of State and the Committee or the Corporation, whichever is appropriate, agree that this Part shall apply to him; or

(*d*) to a person who does not, within 3 months after the date on which he becomes an officer or within 6 months after the coming into operation of these rules, whichever period last expires, or such longer period as may, with the agreement of the Secretary of State, be allowed by the Committee or the Corporation in any particular case, give notice in writing to the Committee or the Corporation, whichever is appropriate, that he desires this Part of these rules to apply to him, and furnish the Committee or the Corporation, as the case may be, with particulars of his teaching service and national service; or

(*e*) to a person who does not, within 3 months after he becomes an officer or within 6 months after the coming into operation of these rules, whichever period last expires, or such longer period as may, with the agreement of the Secretary of State, be allowed by the Committee or the Corporation in any particular case, pay to the Committee or the Corporation, whichever is appropriate, an amount equal to any return of contributions made to him under the Teachers Regulations, other than voluntary contributions, after he last ceased to be employed in teaching service, together with—

(i) an amount equal to any sum deducted therefrom in respect of income tax; and

(ii) compound interest thereon and on any sum deducted therefrom in respect of income tax calculated at the rate of 3 per cent. per annum with yearly rests from the date of payment to him to the date of payment by him.

Outstanding contributions in respect of War Service and National Service

6. Where 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 Education (Scotland) (War Service Superannuation) Act 1939(**a**), as amended by section 37 of the Teachers (Superannuation) Act 1956(**b**), or a period of national service within the meaning of the Teachers' Pensions (National Service) (Scotland) Rules 1952(**c**) remain unpaid at the date on which the Secretary of State pays the transfer value in respect of that person under this Part of these rules, then the period of service in respect of which the contributions are not paid shall not be treated as having been teaching service for the purposes of these rules.

Counting of transferred service as Third Class Service

7. Where a person to whom this Part of these rules applies ceases to be an officer and becomes re-employed in teaching service in circumstances in which

(**a**) 1939 c. 96. (**b**) 1956 c. 53. (**c**) S.I. 1952/518 (1952 I, p. 928).

Part III of these rules does not apply to him, any service in respect of which a transfer value was paid by the Secretary of State under this Part of these rules shall, except as in these rules provided, be treated under the Teachers Regulations as third class service.

Amount of transfer value

8.—(1) The transfer value payable by the Secretary of State 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) (Scotland) Regulations 1954(a), if that person, at the date when he ceased to be employed in teaching service, or ceased to be engaged in national service, as the case may be, had become a contributory employee, and for the purpose of calculating such amount his teaching 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 consequence of the provisions of the National Insurance Act 1965(b), in like manner and to the like extent, as nearly as may be, as his teaching service was affected or modified in accordance with regulations made in connection with that Act:

Provided that—

(*a*) the transfer value payable in respect of a person to whom the proviso to rule 3(1) is applied shall be calculated by reference to his age at the date when he became an officer;

(*b*) the transfer value payable in respect of a person to whom rule 3(2) applies, being a person who since ceasing to be employed in teaching 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 became an officer;

(*c*) the transfer value payable in respect of a person who ceased to be employed in teaching service more than 12 months before the date of 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) (Scotland) Regulations 1954 shall be read with such modifications as are necessary and, in particular, with the following modifications to Schedule 1 thereto—

(i) 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 (Scotland) Rules 1967) payable in respect of a period of previous employment or of an increase of service excluded from the calculation of contributory 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

(a) S.I. 1954/1256 (1954 II, p. 1736). (b) 1965 c. 51.

(*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 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.";

(ii) the substitution of the following sub-paragraph for sub-paragraph (*a*) of paragraph 4(7):—

"(*a*) there shall be excluded any period of previous employment and any increase of service in respect of which a 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 (Scotland) Rules 1967.".

Contributions not returnable

9. No return of contributions shall be made under the Teachers Regulations 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 Secretary of State under this Part of these rules.

PART III

TRANSFER FROM LOCAL GOVERNMENT SERVICE IN NORTHERN IRELAND TO TEACHING SERVICE

Reckoning of previous service for purposes of the Teachers Regulations

10.—(1) Where a person within the prescribed period after ceasing to be an officer becomes, or before the coming into operation of these rules became, employed in teaching service, and the Secretary of State receives from the Committee or the Corporation, as the case may be, 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 or the Corporation Superannuation Scheme, 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 purposes of the Local Government Superannuation Regulations or the Corporation Superannuation Scheme, shall, except as in these rules provided, be reckoned as teaching service;

(*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 or the Corporation Superannuation Scheme shall, as to one-half thereof, be reckoned as teaching service;

(*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 or the Corporation Superannuation Scheme 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 or

the scheme 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 Regulations.

(2) Notwithstanding the provisions of sub-paragraph (*b*) of the last foregoing paragraph, such part of a person's service as is mentioned in that sub-paragraph shall be deemed to be a period of teaching service equal to its whole length for the purpose of—

(*a*) determining whether he has completed a definite period of service prescribed by the Teachers Regulations as a condition of obtaining a retiring allowance or gratuity under the said regulations; or

(*b*) calculating his pensionable salary under the provisions of the said regulations.

(3) Where a person to whom this Part of these rules applies has, during his employment as 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 has served for any minimum period prescribed by the Teachers Regulations 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 Regulations, as if it were whole-time service for a proportionately reduced period.

Persons to whom this Part of these rules does not apply

11. This Part of these rules shall not apply—

(*a*) to a person who has received payment of a pension under the Local Government Superannuation Regulations or the Corporation Superannuation Scheme; 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 coming into operation of these rules and to whom a superannuation allowance has been granted under the Teachers Regulations; 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 Secretary of State agrees that these rules shall apply to him; or

(*e*) to a person who does not, within 3 months after the date on which he becomes employed in teaching service or within 6 months after the coming into operation of these rules, whichever period last expires, or such longer period as the Secretary of State, with the agreement of the Committee or the Corporation, whichever is appropriate, may allow in any particular case, give notice in writing to the Secretary of State that he desires this Part of these rules to apply to him and furnish the Secretary of State 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 3 months after the date on which he becomes employed in teaching service or within 6 months after the coming into operation of these rules, whichever period last expires, or within such longer period as the Secretary of State, with the agreement of the Committee or the Corporation, whichever is appropriate, may allow in any particular case, pay to the Secretary of State an amount equal to any refund of contributions other than voluntary contributions made to him under the Local Government Superannuation Regulations

or the Corporation Superannuation Scheme, as the case may be, after he last ceased to be an officer, together with—

(i) an amount equal to any sum deducted therefrom in respect of income tax; and

(ii) compound interest thereon and on any sum deducted therefrom in respect of income tax calculated at the rate of 3 per cent. per annum with yearly rests from the date of payment to him to the date of payment by him.

Reckoning of National Service

12. The period of service of any person which is to be reckoned as teaching 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 teaching service if—

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

(*b*) the transfer value received by the Secretary of State is calculated so as to include the liability of which the Committee or the Corporation, as the case may be, 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 3 months of becoming employed in teaching service, or within such longer period as the Secretary of State may in any particular case allow, elect to continue paying voluntary contributions and, if he does so elect, and within 3 months of his becoming employed in teaching service, or within such longer period as the Secretary of State may in any particular case allow, pays to the Secretary of State 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 Secretary of State any outstanding voluntary contributions at the times at which they would have been payable if he had remained an officer, his teaching 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 regulation 9 of the Teachers Regulations shall apply to outstanding voluntary contributions to which this rule applies as if such voluntary contributions were additional contributions payable under the said regulation 9 and as if the person by whom they are payable were a teacher to whom that regulation applies; provided that, for the purposes of this rule, the words ", and shall continue to be payable until the teacher attains the age of 60 years or until he retires in circumstances which qualify him for the grant of a retiring allowance under Regulation 40, or of a gratuity under Regulation 46, or of a superannuation allowance under section 3(1)(*d*) of the Teachers (Superannuation) Act 1925(a), or a short service gratuity under section 4 of the said Act or until he dies, whichever is the earliest." shall be deemed to have been omitted from paragraph (3) of the said regulation 9.

(3) If a person does not elect as aforesaid, or if, having so elected fails to pay any sum payable to the Secretary of State in accordance with this rule, or, in

(a) 1925 c. 59.

accordance with the provisions of regulation 9(7) of the Teachers Regulations does not desire to make payments during a break in his teaching service not exceeding one year or ceases to be liable to make payments because a break in his teaching service has exceeded one year, 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.

Date of becoming employed in Teaching Service

14. For the purposes of regulation 39(3) of the Teachers Regulations, 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 teaching service.

Return of contributions

15.—(1) Where a person to whom this Part of these rules applies ceases to be employed in teaching service or dies, then, in computing the sum to which he or his personal representatives shall be entitled under regulation 50(2) or under regulation 51(1) respectively of the Teachers Regulations, 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 teaching 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 teaching service which have either not been returned to him or, if returned, have been paid to the Secretary of State under rule 13(1) of these rules and have not subsequently again been 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 he became employed in teaching 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 regulation 37(7) of the Teachers Regulations.

Application of National Insurance modifications

16.—(1) The modifications for which the Teachers Regulations provide (hereinafter in this rule referred to as "the said modifications") shall not apply to any person to whom this Part of these rules applies if, on the date when he ceased to be an officer, he was an insured person within the meaning of the National Insurance Act (Northern Ireland) 1966 who had been excepted from the operation of the Local Government Modification Provision.

(2) The said modifications shall apply to any other person to whom this Part of these rules applies as if any service which has become reckonable as teaching service under rule 10(1), 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 or the Corporation Superannuation Scheme had he remained subject thereto, were teaching service in respect of which he was subject to the said modifications as a teacher of the first category within the meaning of regulation 33 of the Teachers Regulations:

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 or the Corporation Superannuation Scheme by reference to a table and to his age at a given date, the said modifications shall apply to him as they apply to a teacher of the second category

within the meaning of the said regulation 33, except 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 Secretary of State from the Committee or the Corporation, as the case may be, 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) (Scotland) Regulations 1954 or the Corporation Superannuation Scheme 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 become a contributory employee, and for the purpose of calculating such amount the service which is to be reckoned as teaching 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 consequence of the provisions of the National Insurance Act 1965 in like manner and to the like extent, as nearly as may be, as his service as an officer was affected or modified in accordance with the regulations made in consequence of the provisions of the National Insurance Act (Northern Ireland) 1966:

Provided that—

(*a*) the transfer value payable in respect of a person to whom the proviso to rule 3(1) is applied shall be calculated by reference to his age at the date when he became employed in teaching service;

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

(*c*) the transfer value receivable in respect of a person who ceased to be an officer more than 12 months before the date of coming into operation of these rules shall be calculated by reference to his age at that date; and

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

Disposal of sums received under these rules

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

William Ross,
One of Her Majesty's
Principal Secretaries of State.

St. Andrew's House,
Edinburgh, 1.
17th November 1967.

We consent.

J. McCann,
Harry Gourlay,
Two of the Lords Commissioners
of Her Majesty's Treasury.

6th December 1967.

EXPLANATORY NOTE

(This Note is not part of the Rules.)

These rules preserve the superannuation rights of persons who transfer between pensionable teaching service in Scotland and pensionable local government service in Northern Ireland.

The rules provide that if an officer of a local authority in Northern Ireland enters teaching service in Scotland within a prescribed period (normally one year) and the Secretary of State receives a payment, or "transfer value", representing the accrued superannuation rights, the teacher's pensionable service as a local government officer in Northern Ireland shall be reckoned as pensionable service under the Teachers (Superannuation) (Scotland) Regulations. They also provide for a transfer value to be paid in respect of a teacher who leaves pensionable teaching service in Scotland and enters local government service in Northern Ireland.

The retrospective application of the rules to transfers which took place on or after 1st April 1950, is made under the express powers given by, and subject to the conditions prescribed in, section 2 of the Superannuation (Miscellaneous Provisions) Act 1948.