STATUTORY INSTRUMENTS

1972 No. 328 (S.23)

PENSIONS

The Superannuation (Teaching and Northern Ireland Local Government) Interchange (Scotland) Rules 1972

Made - - -	*25th February* 1972
Laid before Parliament	*13th March* 1972
Coming into Operation	*31st March* 1972

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In exercise of the powers conferred on me by sections 2 and 15 of the Superannuation (Miscellaneous Provisions) Act 1948(**a**) as amended by section 11 of the Superannuation (Miscellaneous Provisions) Act 1967(**b**), and of all other powers enabling me in that behalf, and with the consent of the Minister for the Civil Service, I hereby make the following rules:—

PART I

GENERAL

Citation and Commencement

1. These rules may be cited as the Superannuation (Teaching and Northern Ireland Local Government) Interchange (Scotland) Rules 1972 and shall come into operation on 31st March 1972.

Revocation

2.—(1) The Superannuation (Teaching and Northern Ireland Local Government) Interchange (Scotland) Rules 1967(**c**) are hereby revoked:

Provided that the rules hereby revoked shall continue to apply in relation to any person who, before 1st February 1969, became employed in contributing service or became an officer within the meaning of those rules in like manner as they would have applied if these rules had not been made.

(2) Section 38 of the Interpretation Act 1889(**d**) (which relates to the effect of repeals) shall apply as if these rules were an Act of Parliament and as if the rules revoked by these rules were Acts of Parliament repealed by an Act of Parliament.

Interpretation

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

"the Act of 1939" means the Education (Scotland) (War Service Superannuation) Act 1939(**e**);

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

"the Act of 1968" means the Teachers Superannuation (Scotland) Act 1968(**f**);

"added years" means, in relation to an officer, any additional years of service reckonable by him under regulation 26 of the Local Government Superannuation Regulations or the provisions of the Corporation Superannuation Scheme corresponding thereto and includes any additional years of service which, having been granted under any similar provision contained in any other enactment or scheme, have subsequently become and are reckonable under those Regulations or the Corporation Superannuation Scheme;

"appropriate authority" means, in relation to an officer, either the Northern Ireland Local Government Officers' Superannuation Committee or the Council of the County Borough of Belfast, whichever shall be appropriate;

"benefit" means any superannuation benefit payable to or in respect of any person;

(**a**) 1948 c. 33.
(**b**) 1967 c. 28.
(**c**) S.I. 1967/1882 (1967 III, p. 5110).
(**d**) 1889 c. 63.
(**e**) 1939 c. 96.
(**f**) 1968 c. 12.

"contributing service" and "contributory employee" have the same respective meanings as in the Local Government Superannuation (Scotland) Acts 1937 to 1953(**a**);

"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(**b**);

"the Local Government Superannuation Regulations" means the Local Government (Superannuation) Regulations (Northern Ireland) 1962(**c**) as amended (**d**);

"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(**e**) and any similar service immediately following relevant service entered into with the consent of the body or person by whom he was last employed before undertaking the service;

"officer" means—

(*a*) a person who has been duly admitted to participate in the benefits of the superannuation scheme administered by the Northern Ireland Local Government Officers' Superannuation Committee under the Local Government Superannuation Regulations; or

(*b*) a person to whom the Corporation Superannuation Scheme applies;

"operative date" means the date of the coming into operation of these rules;

"prescribed period" has the meaning assigned to that expression by rule 4;

"reckonable service" means such service as is by virtue of the Teachers Regulations of 1969 reckonable service for all purposes of Part I of the Act of 1968;

"repaid contributions" means any sum paid to a person under a pension scheme applicable to him by way of repayment of contributions (other than voluntary contributions and contributions made or deemed to be made for the purpose of securing benefits for a widow, children or other dependants); and includes both any interest included in such sum and any amount deducted therefrom in respect of liability to income tax arising by reason of the payment;

"the Teachers Regulations of 1957" means the Teachers (Superannuation) (Scotland) Regulations 1957(**f**) as amended (**g**);

"the Teachers Regulations of 1969" means the Teachers Superannuation (Scotland) Regulations 1969(**h**) as amended (**i**);

"the Teachers Schemes" means the Superannuation Scheme for Teachers in Scotland dated 5th June 1919(**j**), the Superannuation Scheme for Teachers (Scotland) 1926(**k**) and the Superannuation Scheme for Teachers (Scotland) 1952(**l**);

"teaching service" means—

(*a*) reckonable service; or

(**a**) 1937 c. 69; 1939 c. 18; 1953 c. 25. (**b**) 1950 c. 10 (N.I.).
(**c**) S.R. & O. (N.I.) 1962 No. 210.
(**d**) S.R. & O. (N.I.) 1966 No. 274, 1968 No. 153, 1969 No. 154, 1970 No. 54, 1971 No. 108.
(**e**) 1951 c. 65. (**f**) S.I. 1957/356 (1957 I, p. 733).
(**g**) S.I. 1958/1595, 1963/2111, 1965/1166, 1966/1229, 1967/1736 (1958 I, p. 1077; 1963 III, p. 4685; 1965 II, p. 3284; 1966 III, p. 3295; 1967 III, p. 4657).
(**h**) S.I. 1969/77 (1969 I, p. 133).
(**i**) S.I. 1969/659, 1971/1995 (1969 II, p. 1820; 1971 III, p. 5683).
(**j**) S. R. & O. 1919/1105 (1919 I, p. 688). (**k**) S. R. & O. 1926/363 (1926 p. 449).
(**l**) S.I. 1952/464 (1952 I, p. 873).

(*b*) service which for the purposes of the Teachers Regulations of 1969 is service as an organiser;

"the Transfer Value Regulations" means the Local Government Superannuation (Transfer Value) (Scotland) Regulations 1954(**a**);

"voluntary contributions" means—

(*a*) in relation to employment in teaching service, additional contributions paid or being paid under regulation 31 of the Teachers Regulations of 1969 in respect of a period of previous employment and any contributions being paid as a condition of actual service being increased by the addition thereto of any other period (not being a period of war service or national service); and

(*b*) in relation to employment as an officer, payments (other than completed payments, that is to say, payments made in respect of a liability which has been wholly discharged) of either of the following categories:—

(i) additional contributory payments made in accordance with the provisions of the Second Schedule to the Local Government Superannuation Regulations or with the provisions of the Corporation Superannuation Scheme corresponding thereto; or

(ii) payments in respect of added years.

(2) Any reference in these rules to the provisions of any enactment, rules, regulations or other instrument shall, unless the context otherwise requires, be construed as a reference to those provisions as amended, modified, extended, applied or re-enacted by any subsequent enactment, rules, regulations or instrument.

(3) References in these rules to a rule, Part or paragraph, shall, unless the context otherwise requires, be construed as references to that rule or Part of these rules, or to that paragraph of the rule in which the reference occurs, as the case may be.

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

Prescribed Period

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

(*a*) in the case of a person who, immediately after ceasing to be employed in teaching 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 ceased to be employed in teaching service or as an officer.

(2) The Secretary of State in the case of a person becoming employed in teaching service and the appropriate authority in the case of a person becoming an officer may, with the agreement of the other, in any particular case extend the period of six months or twelve months, whichever is appropriate, specified in paragraph (1).

(**a**) S.I. 1954/1256 (1954 II, p. 1736).

(3) Subject as provided in paragraph (4)—

(*a*) in reckoning the periods of six months and twelve months specified in paragraph (1) no account shall be taken of any period spent by a person on a course of study or training which he undertook after leaving his former employment; and

(*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 paragraph (1) to have left his former employment at the time when he completed the said course of study or training.

(4) The provisions of paragraph (3) shall not apply—

(*a*) to a person who in his new employment is an officer unless the appropriate authority 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; or

(*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 undertaking 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 appropriate authority of his intention to undertake 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 NORTHERN IRELAND LOCAL GOVERNMENT SERVICE

Application

5.—(1) Except as in paragraph (3) provided, this Part shall apply to a person who—

(*a*) on or after 1st February 1969 becomes, or has become, an officer within the prescribed period after ceasing to be employed in teaching service;

(*b*) within three months after becoming an officer, or within such longer period as the appropriate authority may with the agreement of the Secretary of State in any particular case allow, notifies that authority in writing that he desires this Part to apply to him and furnishes that authority with particulars in writing of his teaching service and of any national service in which he has been engaged since ceasing to be employed in teaching service; and

(*c*) within three months after becoming an officer, or within such longer period as the appropriate authority may in any particular case allow, pays to that authority an amount equal to any repaid contributions paid to him after he last ceased to be employed in teaching service, together with compound interest thereon of an amount determined in accordance with paragraph (2).

(2) For the purposes of paragraph (1)(*c*)—

(*a*) compound interest shall be paid where the prescribed period exceeds one year and shall be calculated on the amount of the repaid contri-

butions at three per cent per annum with yearly rests from the day one year after that on which the person ceased to be employed in teaching service or from the day on which that amount was paid to him, whichever shall be the later, to the day on which he became an officer; and

(*b*) if the amount of compound interest calculated as aforesaid exceeds a sum equal to one-half of the difference between the amount of the transfer value payable under rule 6 and the amount of the transfer value which would have been so payable if calculated by reference to the person's age on ceasing to be employed in teaching service, it shall be reduced to that sum.

(3) This Part shall not apply to a person who—

(*a*) has received payment of any benefit (other than repayment of contributions) under the Teachers Schemes, the Teachers Regulations of 1957 or the Teachers Regulations of 1969; or

(*b*) is a person in respect of whom a transfer value has been paid otherwise than under these rules by the Secretary of State since he last ceased to be employed in teaching service.

Transfer Value

6.—(1) In respect of a person to whom this Part applies the Secretary of State shall, out of moneys provided by Parliament, pay to the appropriate authority a transfer value of an amount calculated in accordance with the following provisions of this rule.

(2) Subject as hereafter in this rule provided, the transfer value shall be an amount equal to the transfer value which would have been payable under the Transfer Value Regulations if the person, at the date when he ceased to be employed in teaching service, had ceased to be a contributory employee under one local authority and had become such an employee under another local authority and had been entitled to reckon as contributing service within the meaning of those Regulations his reckonable service and his service reckonable for the purposes of Part VII of the Teachers Regulations of 1969 at the length at which it is so reckonable.

(3) For the purposes of paragraph (2) service which is reckoned as contributing service shall be deemed to have been affected or modified in accordance with regulations applicable to such service made under section 110 of the National Insurance Act 1965(**a**), or under any provision corresponding thereto contained in an enactment repealed by that Act, in like manner and to the like extent, as nearly as may be, as it was affected or modified by other such regulations.

(4) In respect of a person to whom either paragraph (2) or paragraph (3) of rule 4 applies the transfer value shall be calculated by reference to his age on the date on which he became an officer.

(5) In calculating the amount of a transfer value there shall be excluded—

(*a*) any period of war service within the meaning of the Act of 1939 and of national service within the meaning of the Teachers Superannuation (National Service) (Scotland) Rules 1952(**b**) in respect of which, at the time the transfer value is paid, the contributions remain unpaid; and

(*b*) any period of previous employment and any period additional to actual service in respect of which the person was immediately before

(**a**) 1965 c. 51.

(**b**) S.I. 1952/518 (1952 I, p. 928).

ceasing to be employed in teaching service paying voluntary contributions and in respect of which, at the time the transfer value is paid, he has not elected to continue to pay such contributions.

(6) The amount of the transfer value payable in respect of a person shall, in lieu of being reduced in accordance with the proviso to paragraph 2 of the First Schedule to the Transfer Value Regulations, be reduced by—

(*a*) an amount equal to the sum of any repaid contributions paid to him after he last ceased to be employed in teaching service and any compound interest thereon payable under rule 5(1)(*c*);

(*b*) an amount equal to any sum which remained to be paid by him on his ceasing to be employed in teaching service towards the discharge of a fixed sum as a condition of any period of service being reckoned for the purposes of the Teachers Regulations of 1969;

(*c*) an amount equal to the capital value of any voluntary contributions which on his ceasing to be employed in teaching service remained to be paid by him in respect of any period not excluded from the calculation of the amount of the transfer value by paragraph (5)(*b*); and

(*d*) an amount equal to any sum payable by the Secretary of State by way of income tax by reason of its payment.

Benefits under Teachers Regulations of 1969

7.—(1) Subject to the provisions of Part III and of interchange rules, no payment of any benefit shall be made under the Teachers Regulations of 1969 to or in respect of any person in respect of any service which is taken into account in calculating the amount of a transfer value under rule 6 other than a payment by way of return of voluntary contributions.

(2) In this rule "interchange rules" means rules made under section 2 of the Act of 1948 and includes provisions similar to those of such rules contained in any instrument made under any other Act.

PART III

TRANSFER FROM NORTHERN IRELAND LOCAL GOVERNMENT SERVICE TO TEACHING SERVICE

Application

8.—(1) Except as provided in paragraph (3) this Part shall apply to a person who—

(*a*) on or after 1st February 1969 becomes, or has become, employed in teaching service within the prescribed period after ceasing to be an officer;

(*b*) within three months after becoming employed in teaching service, or within such longer period as the Secretary of State may with the agreement of the appropriate authority in any particular case allow, notifies the Secretary of State in writing that he desires this Part to apply to him and furnishes the Secretary of State with particulars in writing of his service as an officer and of any national service in which he has been engaged since ceasing to be employed in local government service;

(*c*) within three months after 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 an amount equal to any repaid contributions paid to him after he last ceased to be an

officer, together with compound interest thereon of an amount determined in accordance with paragraph (2); and

(*d*) is a person in respect of whom the Secretary of State receives from the appropriate authority a transfer value of an amount determined in accordance with the provisions of rule 9.

(2) For the purposes of paragraph (1)(*c*)—

(*a*) compound interest shall be paid where the prescribed period exceeds one year and shall be calculated on the amount of the repaid contributions at three per cent per annum with yearly rests from the day one year after that on which the person ceased to be an officer or from the day on which that amount was paid to him, whichever shall be the later, to the day on which he became employed in teaching service; and

(*b*) if the amount of compound interest calculated as aforesaid exceeds a sum equal to one-half of the difference between the amount of the transfer value payable under rule 9 and the amount of the transfer value which would have been so payable if calculated by reference to the person's age on ceasing to be an officer, it shall be reduced to that sum.

(3) This Part shall not apply to a person who has received payment of any benefit (other than repayment of contributions) under the Local Government Superannuation Regulations or the Corporation Superannuation Scheme.

Transfer Value

9.—(1) Subject as provided hereafter in this rule, the transfer value receivable by the Secretary of State from the appropriate authority in respect of a person to whom this Part applies shall be an amount equal to the transfer value which would have been payable under the Transfer Value Regulations if the person, at the date when he ceased to be an officer, had ceased to be a contributory employee under one local authority and had become such an employee under another local authority and had been entitled to reckon as contributing service or non-contributing service, as the case may be, for the purposes of those Regulations service reckonable as contributing service and non-contributing service for the purposes of the Local Government Superannuation Regulations or the Corporation Superannuation Scheme.

(2) For the purposes of paragraph (1) service which is reckoned as contributing service shall be deemed to have been affected or modified in accordance with regulations applicable to such service made under section 110 of the National Insurance Act 1965, or under any provision corresponding thereto contained in an enactment repealed by that Act, in like manner and to the like extent, as nearly as may be, as the person's service as an officer was affected or modified by regulations in force in Northern Ireland and corresponding to such regulations as aforesaid.

(3) In respect of a person to whom either paragraph (2) or paragraph (3) of rule 4 applies the transfer value shall be calculated by reference to his age on the date on which he became employed in teaching service.

(4) The amount of the transfer value payable in respect of a person shall be reduced by—

(*a*) an amount equal to the sum of any repaid contributions paid to him after he last ceased to be an officer and any compound interest thereon payable under rule 8(1)(*c*); and

(*b*) an amount equal to any sum payable by the appropriate authority by way of income tax by reason of its payment.

Reckoning of Service

10.—(1) Subject as provided hereafter in this rule, in respect of a person to whom this Part applies:—

(*a*) there shall be reckoned as reckonable service—

(i) any period of service which, at the time of his ceasing to be an officer, is reckonable as contributing service for the purposes of the Local Government Superannuation Regulations or the Corporation Superannuation Scheme; and

(ii) one-half of any period of service which, at the time of his ceasing to be an officer, is reckonable as non-contributing service for the purposes of the Local Government Superannuation Regulations or the Corporation Superannuation Scheme; and

(*b*) there shall be reckoned as class C external service for the purposes of the Teachers Regulations of 1969 any period of service which, at the time of his ceasing to be an officer, is reckonable as non-contributing service for the purposes of the Local Government Superannuation Regulations or the Corporation Superannuation Scheme, except in so far as that service is reckoned under this rule or the Teachers Regulations of 1969 as reckonable service or as class A or class B external service for the purposes of the Teachers Regulations of 1969.

(2) Where a person to whom this Part 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 purposes of determining whether he has served for any minimum period prescribed by the Teachers Regulations of 1969 as necessary for any benefit 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 benefit payable under the Teachers Regulations of 1969, as if it were whole-time service for a proportionately reduced period.

(3) The whole of any period of service to which paragraph (1) applies shall, for the purpose of calculating under section 4(3) of the Act of 1968 the average salary of a person to whom this Part applies, be reckoned as a period of employment in reckonable service and his salary during any period so reckoned shall be such amount as would under the Local Government Superannuation Regulations or the Corporation Superannuation Scheme be taken into account for the purposes of determining the annual average of his remuneration during that period.

(4) Notwithstanding anything in this rule before contained, any service of a person to whom this Part applies, which, under the Local Government Superannuation Regulations or the Corporation Superannuation Scheme, was at the time he ceased to be an officer, service reckonable only for the purpose of calculating the amount of any benefit payable to or in respect of him or only for the purpose of determining whether he was entitled to any pension, shall be reckoned only for the corresponding like purpose under the Teachers Regulations of 1969.

Voluntary Contributions

11.—(1) A person to whom this Part applies may, within three 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 to pay voluntary contributions being paid by him immediately before ceasing to be an officer.

(2) If a person elects as aforesaid and—

(*a*) within three months of 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 the sum of any payment made to him on or after ceasing to be an officer by way of return of voluntary contributions, any interest added thereto and any deduction therefrom in respect of income tax; and

(*b*) thereafter pays to the Secretary of State any amounts outstanding in respect of 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 manner prescribed by the following provisions of this rule.

(3) In respect of voluntary contributions paid in respect of added years, those years shall be reckoned as reckonable service.

(4) In respect of voluntary contributions paid otherwise than in respect of added years, the service in respect of which they are paid shall be reckoned for the purposes of the Teachers Regulations of 1969 in the manner in which it would under rule 10 have been so reckoned if the payment of the contributions had been completed immediately before the person ceased to be an officer.

(5) The provisions of regulation 31(5)(*b*), (6), (7) and (10) and regulation 37 of the Teachers Regulations of 1969 shall apply to voluntary contributions payable under this rule as if they were additional contributions payable in respect of previous employment within the meaning of those regulations.

(6) If a person does not elect as aforesaid or if voluntary contributions are repaid to him under regulation 37 of the Teachers Regulations of 1969, as applied by this rule, the period in respect of which such contributions were paid shall be reckoned for the purposes of the Teachers Regulations of 1969 only to the extent, if any, to which it would have been so reckoned if no such payments or contributions had been made in respect thereof.

Commencement of Employment

12. For the purposes of regulation 40(1)(*a*)(ii) of the Teachers Regulations of 1969 the date on which a person to whom this Part applies became an officer shall be deemed to be a date on which he became employed in teaching service.

Return of Contributions

13.—(1) Where a person to whom this Part 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 the Teachers Regulations of 1969, there shall be included a sum in respect of contributions paid by him in respect of service which by virtue of these rules is reckoned as reckonable service and, in the case of a person who has elected in pursuance of rule 11 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 11 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 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 Part IV of the Teachers Regulations of 1969.

Modification of Contributions and Benefits by reason of National Insurance

14.—(1) In relation to a person to whom this Part applies—

(*a*) the following paragraphs of Schedule 5 to the Teachers Regulations of 1969, that is to say—

paragraph 3 (which provides for the reduction of contributions),
paragraph 5 (which provides for the reduction of benefits by fixed annual amounts specified therein) and

paragraph 6 (which provides for the reduction of benefits by annual amounts ascertained by reference to a table)

shall not apply if, on the date on which he ceased to be an officer, neither the provisions of regulation 42 of the Local Government Superannuation Regulations nor the provisions of the Corporation Superannuation Scheme corresponding thereto applied to him;

(*b*) paragraphs 3 and 6 of the said Schedule 5 shall apply if any benefit payable to him under the Local Government Superannuation Regulations or the Corporation Superannuation Scheme would, by virtue of regulation 42 of those regulations or of the provisions of that scheme corresponding thereto, have been subject to reduction by a fixed annual amount; and

(*c*) paragraphs 3 and 6 of the said Schedule 5 shall apply if any benefit payable to him under the Local Government Superannuation Regulations or the Corporation Superannuation Scheme would by virtue of regulation 42 of those regulations or of the provisions of that scheme corresponding thereto, have been subject to reduction by an annual amount ascertained by reference to a table.

(2) Where, by virtue of paragraph (1)(*c*), paragraph 6 of Schedule 5 to the Teachers Regulations of 1969 applies to a person the date of modification for the purposes of the latter paragraph shall be the date which was in relation to him relevant for the purposes of regulation 42 of the Local Government Superannuation Regulations or of the provisions of the Corporation Superannuation Scheme corresponding thereto.

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

St. Andrew's House,
Edinburgh.
22nd February 1972.

Consent of the Minister for the Civil Service given under his Official Seal on 25th February 1972.

(L.S.)

K. H. McNeill,
Authorised by the Minister for the Civil Service.

EXPLANATORY NOTE

(This Note is not part of the Rules.)

These Rules continue, with minor amendments and in terms of the Teachers Superannuation (Scotland) Act 1968 and the Teachers Superannuation (Scotland) Regulations 1969, the existing arrangements for the preservation of superannuation rights of persons changing employment in either direction between pensionable teaching service in Scotland and pensionable local government service in Northern Ireland, by virtue of the Superannuation (Teaching and Northern Ireland Local Government) Interchange (Scotland) Rules 1967, which are revoked.

The Rules may have retrospective effect in certain cases under the express power of, and subject to the safeguards required by, section 2(5) of the Superannuation (Miscellaneous Provisions) Act 1948.

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