

Teachers' Superannuation Act 1967

1967 CHAPTER 12

An Act to consolidate the enactments relating to the superannuation of teachers and certain other persons employed in connection with the provision of educational services. [22nd March 1967]

BE IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

PART I

PERSONAL SUPERANNUATION BENEFITS

Superannuation benefits for teachers.

1.—(1) There shall be payable by the Secretary of State to or in respect of teachers such superannuation benefits as may, in accordance with this Part of this Act, be provided for by regulations made by him with the consent of the Treasury.

(2) Regulations so made shall make provision for determining the service which is to be reckonable service for the purpose of qualifying teachers for superannuation benefits under the regulations or for other purposes of this Part of this Act, and the period of reckonable service which must be completed and any other requirements which must be fulfilled to entitle a teacher or his personal representatives to superannuation benefits.

(3) Subject to subsection (2) above, the regulations made for the purposes of this section shall provide—

(*a*) for the payment of allowances in accordance with section 2 below to retired teachers who have attained such age as may be prescribed for this purpose; and

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(*b*) for the payment of allowances in accordance with that section to retired teachers who, before attaining such age as may be prescribed for this purpose, have become, in the opinion of the Secretary of State, incapacitated; and

(*c*) for the payment of gratuities to retired teachers who, before attaining the age of seventy, have become, in the opinion of the Secretary of State, incapacitated, and are not entitled to the allowances above referred to; and

(*d*) for the payment of gratuities to the personal representatives of teachers who die while still employed in reckonable service.

(4) The inclusion in the following provisions of this Act of any specific power to make regulations shall not be taken as prejudicing the generality of the power to make regulations under this section.

(5) For the purposes of this Part of this Act—

"retired teacher" means a teacher who has ceased to be employed in reckonable service; and

"incapacitated" means permanently incapable through infirmity of mind or body of serving efficiently as a teacher in reckonable service.

Annual and additional allowances.

2.—(1) The allowances payable to retired teachers in accordance with regulations made by virtue of section 1(3)(*a*) and (*b*) above shall consist of an annual allowance for life and an additional allowance by way of lump sum payment, both allowances being calculated by reference to the period of the teacher's reckonable service and to his average salary.

(2) The rate of the annual allowance shall not exceed an amount equal to one-eightieth of the average salary multiplied by the number of years (subject to the maximum specified in subsection (4) below) of the reckonable service.

(3) The amount of the additional allowance shall not exceed an amount equal to the appropriate fraction of the average salary multiplied by the number of years (subject to the maximum specified in subsection (4) below) of the reckonable service, and the appropriate fraction is three-eightieths for service after the beginning of October 1956 and one-thirtieth for service before then.

(4) Subject to subsection (5) below, for the purpose of calculating the amount of the annual allowance and of the additional allowance, no account shall be taken—

(*a*) of any reckonable service beyond a total of forty-five years; or

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(*b*) of reckonable service before attaining the age of sixty years beyond a total of forty years.

(5) For the purpose of calculating additional allowances in the case of teachers whose reckonable service includes service before the beginning of October 1956—

(*a*) any service to be disregarded by virtue of subsection (4)(*a*) above shall be taken from the beginning of the period of the reckonable service; and

(*b*) subsection (4)(*b*) above shall not apply, but the amount of the additional allowance so far as attributable to service before attaining the age of sixty shall not exceed one-and-a-half times the average salary.

(6) Where a teacher becomes entitled to the allowances as having become incapacitated, and does so before attaining the age of sixty-five and without having completed twenty years of reckonable service, the allowances shall be calculated as if the teacher had completed such period of reckonable service not exceeding twenty years as may be prescribed, and (in order to determine the appropriate fraction for calculating the additional allowance) as if the additional period of reckonable service had been a continuous period immediately preceding the actual commencement of the reckonable service.

Financing of benefits.

3.—(1) The superannuation benefits payable by the Secretary of State under this Part of this Act shall be paid out of moneys provided by Parliament; but for the purpose of defraying the cost of those benefits contributions shall be paid to the Secretary of State by teachers and their employers in accordance with the following provisions of this section and shall be paid by him into the Exchequer.

(2) Contributions under this section shall be payable only in respect of teachers to whom regulations for the time being apply.

(3) Subject to the provisions of this Part of this Act, the contributions payable in respect of a teacher by the teacher shall be of an amount equal to six per cent. of his salary for the time being; but regulations shall—

(*a*) provide that, in such cases and on such conditions as may be prescribed, contributions paid by a teacher shall be repaid to him or to his personal representatives if he has ceased to be employed in reckonable service without any allowance or gratuity becoming payable to or in respect of him under this Part of this Act; and

(*b*) provide for determining the method by which the amount to be repaid in respect of those contributions and of interest thereon is to be ascertained.

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(4) Subject to the provisions of this Part of this Act, the contributions payable in respect of a teacher by his employer shall be of an amount equal to six per cent. of the teacher's salary for the time being, together with any supplementary contributions required as mentioned in section 5(3) below and calculated by reference to the teacher's salary for the time being.

(5) For the purposes of this section, the local education authority shall be deemed to be the employer of any teacher employed in or in connection with a school maintained by the authority.

Calculation of salary and average salary.

4.—(1) For the purposes of this Part of this Act, the salary of a teacher shall be taken, subject to subsection (2) below, to be the sums from time to time paid or payable to him in respect of his employment in reckonable service, excluding, unless the Secretary of State otherwise directs, any fees or other emoluments; and provision shall be made by regulations for determining, for the purposes of this subsection and of regulations under this Act, what part of any sums paid to teachers in respect of their employment in reckonable service is to be treated as emoluments.

(2) Where a teacher is by reason of sickness receiving less than his full salary, then, for the purpose of calculating the amounts payable by way of contributions in respect of him under section 3 above, the amount which he is so receiving shall be deemed to be his salary.

(3) Subject to the following provisions of this section, the average salary of a teacher for the purposes of regulations under this Act shall be taken to be the average amount of his full salary calculated under subsection (1) above, in respect of his employment in reckonable service during the three years of such service (whether continuous or not) next preceding the commencement of any annual allowance, or the grant of any additional allowance or gratuity, payable under this Part of this Act.

(4) If a teacher has not been employed in reckonable service for three years or more, his average salary shall be calculated by reference to the period during which he has been so employed, and regulations may provide that, in the case of a teacher who has completed forty-five years service of a prescribed description, his average salary shall be calculated by reference to a period determined under the regulations instead of the period appropriate under subsection (3) above.

(5) If, in the opinion of the Secretary of State, the salary of a teacher has been unreasonably increased in respect of his employment during any period to be taken into account in

calculating his average salary, the salary on which his average salary is to be computed shall be deemed to be such amount as the Secretary of State considers to be proper.

(6) Regulations may make provision enabling a teacher who is for the time being in receipt of a smaller salary than that in respect of which he has previously paid contributions to elect to be treated, for the purposes of any obligation to pay contributions and any entitlement to superannuation benefits, as if he were in receipt of a larger salary than his salary for the time being.

Accounts and actuarial inquiries.

5.—(1) An account shall be kept of the revenue and expenditure under this Part of this Act as provided by Part I of Schedule 1 to this Act.

(2) The Treasury shall cause an actuarial inquiry and report thereon to be made every five years, as provided by Part II of Schedule 1 to this Act, for the purpose of determining—

(*a*) whether, on the basis of the teachers' superannuation account, the contributions payable under section 3 above are sufficient, more than sufficient, or less than sufficient to support the expenditure required to be included in that account so far as attributable to service after the beginning of June 1922; and

(*b*) if those contributions are found, as provided by Part II of Schedule 1 to this Act, to be not sufficient, what supplementary contributions are required from employers to make good the deficiency as so provided.

(3) Where a report requires supplementary contributions to be paid by employers, they shall be required in respect of any period after the expiry of the accounting period in which the report is made and before the expiry of the accounting period in which the next subsequent report is made in pursuance of this section.

(4) The Treasury shall cause to be laid before each House of Parliament the report made on each actuarial inquiry held in pursuance of this section.

Provisions relating to contributions and benefits.

6. Regulations may make any of the provisions specified in Schedule 2 to this Act, which relate to the liability for contributions and to reducing, suspending, withholding or ending benefits under this Part of this Act in certain cases.

PART II

PENSIONS FOR WIDOWS AND OTHER DEPENDANTS

Pensions for widows, widowers, children and dependants.

7.—(1) The Secretary of State may, with the consent of the Treasury, make provision by regulations for the payment of pensions of such amounts, in such cases and subject to such conditions as may be prescribed, to or in respect of the widows or widowers and the children or other dependants of teachers who die on or after the 22nd December 1965.

(2) Regulations under this section shall provide for the establishment of a fund—

(*a*) out of which shall be paid the pensions referred to in subsection (1) above; and

(*b*) into which shall be paid all contributions received by the Secretary of State as mentioned in section 8 below;

and the regulations may confer on the Government Actuary or on the Deputy Government Actuary such functions as may be prescribed in relation to the valuation of the assets and liabilities of the fund.

(3) Regulations under this section—

(*a*) shall provide for the establishment of a board of management to undertake the management of the fund and to exercise such other powers and functions in relation to the pensions referred to in subsection (1) above as may be determined in accordance with the regulations; and

(*b*) shall provide for the payment of the administrative expenses of the board of management by the Secretary of State and the payment by him, to the members of the board, of such travelling, subsistence and other allowances as he may, with the consent of the Treasury determine.

(4) Expenses incurred by the Secretary of State in making any such payments as are referred to in subsection (3)(*b*) above shall be paid out of moneys provided by Parliament.

Contributions to finance pensions for widows and other dependants.

8.—(1) Regulations made under section 7 above shall require the payment to the Secretary of State, in such cases as may be prescribed,—

(*a*) of contributions by teachers of such amounts as may be determined in accordance with the regulations;

(*b*) of a single contribution, by or in respect of a teacher, of such amount as may be so determined.

(2) Except where the regulations otherwise provide, they shall require any such payment as is referred to in subsection (1)(*b*) above to be made by the surrender of the whole or a proportion of any additional allowance or gratuity payable under Part I of this Act to or in respect of the teacher in question, or of any sum payable to or in respect of him by way of return of personal superannuation contributions.

(3) The regulations may confer on the Government Actuary or on the Deputy Government Actuary such functions as may be prescribed in relation to the determination of the amount of any contributions payable by a teacher as mentioned in subsection (1) above.

(4) Regulations under section 7 above shall provide that, in such cases and on such conditions as may be prescribed, contributions paid by a teacher as mentioned in subsection (1)(*a*) above shall be repaid to him or his personal representatives, and shall also provide for determining the method by which the amount to be repaid in respect of those contributions and of interest thereon is to be ascertained.

(5) Any amounts required to be repaid as mentioned in subsection (4) above shall be repaid out of the fund referred to in section 7 above.

Preservation of benefits on transfer of employment.

9.—(1) Where, in such cases as may be prescribed, a person becomes employed in reckonable service after having been engaged in employment in relation to which provision is made for payments to be made to or for the benefit of the dependants of persons engaged in that employment, provision may be made by regulations under section 7 above for the payment into the fund referred to in that section of a payment in respect of some or all of his previous employment.

(2) Where, in such cases as may be prescribed, a teacher ceases to be employed in reckonable service and takes up other employment in relation to which provision is made for such payments as are mentioned in subsection (1) above, then, for the purpose of enabling some or all of the teacher's employment in reckonable service to be taken into account in determining the amount of any such payment which may become payable to or in respect of his dependants, provision may be made by regulations under section 7 above for the payment, out of the fund referred to in that section, of such sum as may be determined in accordance with the regulations.

PART III

MISCELLANEOUS AND GENERAL

Application of Act to teachers and others not engaged in reckonable service.

10.—(1) Regulations under this section may provide that such provisions of sections 3 to 5 of and Schedule 1 to this Act and of regulations made under this Act as may be prescribed shall apply in relation to such teachers or other persons to whom this section applies as may be prescribed.

(2) Any application, by virtue of subsection (1) above, of any provision of this Act or of regulations made thereunder may be made subject to any modifications or exceptions specified in the regulations.

(3) This section applies to teachers who are not for the time being engaged in reckonable service but who are employed in the capacity of teachers or in some other capacity connected with education which to a substantial extent involves the control or supervision of teachers,—

(*a*) in independent schools, within the meaning of the Education Act 1944; or

1944 c. 31.

(*b*) in the employment of a government department, in an institution provided by a government department, or in the naval, military or air forces of the Crown or any of the women's services mentioned in Schedule 4 to the Superannuation Act 1965; or

1965 c. 74.

(*c*) in the employment of such person or body of persons, or in such institution, as may be prescribed for the purposes of this section.

(4) This section applies to persons who are not teachers but who are engaged in employment which involves the performance of duties in connection with the provision of education or of services ancillary to education.

Application of Act to part-time teachers and teachers whose reckonable service is temporarily discontinued.

11.—(1) In their application to teachers who are not full time teachers, the provisions of sections 3 to 5 of and Schedule 1 to this Act and of regulations made under this Act shall have effect subject to such modifications and exceptions as may be specified in regulations.

(2) Provision may be made by regulations enabling a teacher whose employment in reckonable service is discontinued for a period, not exceeding such maximum period as may be determined in accordance with the regulations to be appropriate in his case, to pay contributions in respect of that period of such amounts as may be so determined; and the regulations may provide that any period during which such contributions are paid shall be treated as a period of reckonable service for the

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purposes of such provisions of sections 3 to 5 of and Schedule 1 to this Act and of regulations made under this Act as may be prescribed.

Collection of contributions.

12.—(1) Regulations may provide that, in such cases as may be prescribed, sums payable by teachers in respect of contributions shall be deducted from their salaries by their employers or, in the case of teachers whose remuneration is payable by persons other than their employers, by those persons.

(2) Regulations may make provision for the collection of sums deducted as mentioned in subsection (1) above and of employers' contributions by deduction from grants payable out of moneys provided by Parliament.

Payment of benefits on death and protection of benefits from creditors.

13.—(1) Regulations may authorise the payment, without probate or other proof of title, of any sum due under this Act in respect of a teacher or any other person who has died, to his personal representatives or such other persons as may be prescribed.

(2) Provision may be made by regulations rendering void any assignment of or charge on, or any agreement to assign or charge, any allowance, gratuity, pension or other benefit under this Act, and the regulations may provide that, on the bankruptcy of a person entitled to such an allowance, gratuity, pension or other benefit, no part of the allowance, gratuity, pension or benefit shall pass to any trustee or other person acting on behalf of the creditors except in accordance with an order made by a court in pursuance of any enactment specified in the regulations.

Offences relating to obtaining superannuation benefits, etc.

14.—(1) Any person who, by means of any false representation, statement or document which he knows to be false, or by personation or other fraudulent means, obtains or attempts to obtain, for himself or any other person,—

(*a*) any benefit or payment to which this section applies, or

(*b*) any increase in, or any sum in respect of, a benefit or payment to which this section applies,

shall be liable on conviction on indictment to imprisonment for a term not exceeding two years or to a fine or both, and on summary conviction to imprisonment for a term not exceeding three months or to a fine not exceeding £100 or both.

(2) In subsection (1) above,—

(*a*) any reference to a benefit to which this section applies is a reference to any allowance, gratuity or pension payable under any provision of this Act, and

(*b*) any reference to a payment to which this section applies is a reference to the payment of any sum by way of return of contributions.

PART III
Regulations.

15.—(1) Except where the context otherwise requires, any reference in the preceding provisions of this Act to regulations is a reference to regulations made by the Secretary of State with the consent of the Treasury.

(2) Regulations so made may provide for the reference to the Secretary of State of questions arising under any regulations made by him under this Act and may provide that his decision on any question so referred shall be final.

(3) Regulations made by the Secretary of State under any provision of this Act may contain such incidental, supplementary and consequential provisions as appear to the Secretary of State to be necessary or expedient, including provision requiring the giving of information and the production of documents.

(4) Before making regulations under any provision of this Act, the Secretary of State shall consult with representatives of local education authorities and of teachers appearing to him to be likely to be affected by the proposed regulations.

(5) Regulations made by the Secretary of State under any provision of this Act shall be made by statutory instrument which shall be subject to annulment in pursuance of a resolution of either House of Parliament.

Interpretation.

16.—(1) In this Act, except in so far as the context otherwise requires,—

1965 c. 83.

"the appointed day" means the day appointed for the purposes of section 2 of the Teachers' Superannuation Act 1965 by regulations under section 1 of that Act;

"contributions" means contributions payable under section 3 of this Act (including any supplementary contributions so payable) or under regulations made under any provision of this Act;

"personal superannuation contributions" means all contributions other than those which, by virtue of regulations under Part II or Part III of this Act, are required to be paid into the fund established as mentioned in section 7 of this Act;

"prescribed" means prescribed by regulations made by the Secretary of State with the consent of the Treasury;

"reckonable service" means service which, in accordance with regulations made by virtue of section 1(2) of this Act, is to be reckonable service for the purposes mentioned in that section; and

"the teachers' superannuation account" means the account required to be kept under section 5(1) of this Act.

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(2) Except in so far as the context otherwise requires, any reference in this Act to any other enactment shall be taken as referring to that enactment as amended by or under any other enactment, including this Act.

Savings, transitory provisions and repeals.

17.—(1) The transitory provisions and savings in Schedule 3 to this Act shall have effect.

(2) Subject to Schedule 3 to this Act, the enactments specified in Schedule 4 to this Act are repealed to the extent specified in column 3 of that Schedule.

Short title, commencement and extent.

18.—(1) This Act may be cited as the Teachers' Superannuation Act 1967.

(2) This section and paragraph 7 of Schedule 3 to this Act shall come into force on the passing of this Act, but subject thereto, this Act shall come into force on the day appointed for the purposes of section 2 of the Teachers' Superannuation Act 1965 by regulations made under section 1 of that Act. 1965 c. 83.

(3) This Act shall not extend to Scotland or to Northern Ireland.

SCHEDULES

Section 5.

SCHEDULE 1

ACCOUNTS AND ACTUARIAL INQUIRIES

PART I

TEACHERS' SUPERANNUATION ACCOUNT

1. The accounting period for which the teachers' superannuation account is to be made up shall be the period of twelve months beginning on 1st April in each year.

2. The teachers' superannuation account shall be kept in such form and prepared in such manner as the Treasury may by regulations made by statutory instrument provide.

3.—(1) There shall be treated as having been paid into the revenue of the teachers' superannuation account for each accounting period—

(*a*) by teachers the amount of personal superannuation contributions paid by them which are attributable to the period;

(*b*) by the employers of teachers, the amount of personal superannuation contributions (including supplementary contributions) paid by them which are attributable to the period;

(*c*) out of moneys provided by Parliament a sum equal to the expenditure during the period upon allowances and gratuities attributable to service before the beginning of June 1922;

(*d*) a sum representing interest at the rate of three and a half per cent. per annum on the mean balance, if any, of revenue over expenditure during the period;

(*e*) the amount of any balance of revenue over expenditure remaining at the end of the last preceding accounting period; and

(*f*) any other revenue attributable to the period.

(2) In relation to teachers employed in or in connection with a school maintained by a local authority, references in sub-paragraph (1)(*b*) above to their employers are references to the local authority in question.

4. In respect of any accounting period the mean balance referred to in paragraph 3(1)(*d*) above is the aggregate of—

(*a*) one half of the balance of revenue over expenditure remaining at the end of the period, and

(*b*) one half of the balance referred to in paragraph 3(1)(*e*) above.

5. Expenditure upon allowances and gratuities attributable to service before the beginning of June 1922 shall be shown separately from expenditure, attributable to service after the beginning of June 1922, on allowances, gratuities and the return of contributions.

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PART II

ACTUARIAL INQUIRIES

6. Every such actuarial inquiry as is referred to in section 5 of this Act and the report upon each inquiry, shall be made by the Government Actuary or the Deputy Government Actuary.

7. The first such inquiry after the commencement of this Act shall be made at the end of the accounting period ending 31st March 1971 and subsequent inquiries shall be held at the end of every fifth subsequent accounting period of the teachers' superannuation account.

8.—(1) An inquiry made in pursuance of section 5 of this Act shall determine whether the value, at the end of the period for which the inquiry is made, of the expenditure (attributable to service after the beginning of June 1922) required to be included in the teachers' superannuation account after the end of that period in respect of teachers who then were employed in reckonable service or had previously been employed in recognised or contributory service or reckonable service exceeds the aggregate of—

(*a*) the value at the end of that period of the personal superannuation contributions payable after the end of that period in respect of such teachers and of the sums falling to be credited to the teachers' superannuation account after the end of that period in accordance with paragraphs (*d*) and (*f*) of paragraph 3(1) above; and

(*b*) the balance of revenue over expenditure remaining in the teachers' superannuation account at the end of that period.

(2) In this paragraph "recognised or contributory service" means service before the appointed day which was recognised service or contributory service, within the meaning of Part II of the Teachers (Superannuation) Act 1925. 1925 c. 59.

9. Where an actuarial inquiry reveals such a deficiency as is mentioned in paragraph 8 above, the report of the inquiry shall specify the rate per cent. (being a rate of one-quarter of one per cent. or a multiple of one-quarter of one per cent.) at which supplementary contributions are required in respect of the salaries of teachers to whom regulations under section 3(2) of this Act apply in order to make good the deficiency by the expiry of a period of forty years beginning with the accounting period next after that in which the report is made.

SCHEDULE 2

Section 6.

PROVISIONS RELATING TO CONTRIBUTIONS AND BENEFITS

Provisions affecting liability for contributions

1. Provision for securing that no contributions are payable in respect of a teacher for any period after he has completed forty-five years' service of a prescribed description.

SCH. 2

2.—(1) Provision for securing that, notwithstanding anything in any enactment, where (apart from any provision made under this paragraph) any person would be liable to pay personal superannuation contributions and would also be subject to a superannuation scheme to which this provision applies, then, according to the provisions of the regulations applicable to him,—

(*a*) he shall not be liable to pay any personal superannuation contributions or entitled to receive any benefit under this Act, or

(*b*) he shall not be subject to that scheme, or

(*c*) he shall be entitled to elect, in accordance with the regulations, whether he will be subject to the scheme or will be liable to pay personal superannuation contributions and entitled to receive benefits under this Act.

(2) Any reference in this provision to a superannuation scheme to which the provision applies is a reference—

(*a*) to any superannuation scheme (including a scheme established by or under any enactment or under a provisional order confirmed by Parliament) other than the scheme established by this Act and by regulations thereunder, being a scheme which provides for the payment of contributions by a local authority or the persons responsible for the management of any educational establishment and for the payment, in respect of service rendered to the authority or to those persons, of benefits on disablement, retirement, attainment of any specified age or death, and

(*b*) to any system of superannuation (not being a system established by or under any enactment or under any provisional order confirmed by Parliament) operated jointly by a number of educational establishments for the purpose of providing any such benefits in respect of the service of persons employed by them.

Provisions reducing or suspending benefits etc.

3. Provision for reducing the amount of any allowance or gratuity payable under Part I of this Act to or in respect of a teacher in such cases as may be prescribed where a period of reckonable service counts towards a superannuation benefit payable otherwise than under this Act as well as an allowance or gratuity payable under Part I of this Act.

4. Provision for reducing or suspending allowances payable to or in respect of teachers who take up employment after retirement.

5. Provision for suspending or ending allowances payable to teachers who have ceased to be employed in reckonable service by reason of infirmity, if they recover from their infirmity.

6. Provision for withholding, or reducing the amount of, any allowance or gratuity payable to or in respect of a teacher who has been dismissed or has otherwise ceased to serve as a teacher in con-

sequence of grave misconduct or has been guilty of such misconduct as may be determined in accordance with the regulations to have accelerated his death or retirement and, in such cases as may be so determined, for granting any allowance or gratuity which has been so withheld or paying in full the amount of any allowance or gratuity which has been so reduced. SCH. 2

SCHEDULE 3

Section 17.

SAVINGS AND TRANSITORY PROVISIONS

General

1. Subject to the following provisions of this Schedule, in so far as any contribution paid, direction given, or other thing done, under or by virtue of any enactment repealed by this Act, could have been paid, given or done under or by virtue of a corresponding provision of this Act, it shall have effect as if paid, given or done under or by virtue of that corresponding provision.

2. Subject to the following provisions of this Schedule, any reference in any document to an enactment repealed by this Act shall be construed as referring, or as including a reference, to the corresponding provision of this Act, in so far as may be necessary to prevent this Act altering the substantial effect of the document.

3. Any power under any enactment to amend or repeal an enactment repealed by this Act includes power to amend or repeal the corresponding provision of this Act.

4. The inclusion in this Schedule of any express saving or other provision shall not be taken as prejudicing the operation of section 38 of the Interpretation Act 1889 (which relates to the effect of repeals). 1889 c. 63.

Regulations

5.—(1) Without prejudice to the generality of paragraph 1 above, regulations made under section 1 of the Teachers' Superannuation Act 1965 shall be deemed to be regulations made under this Act. 1965 c. 83.

(2) Any such regulations made by virtue of section 3 of the Teachers' Superannuation Act 1965 and in force immediately before the appointed day shall have effect as if made under Part II of this Act.

6. Without prejudice to section 15(3) of this Act, regulations made under Part II of this Act may include such transitional provisions as appear to the Secretary of State to be necessary or expedient to deal with the case of teachers who die on or after 22nd December 1965 but before the coming into force of the regulations.

7. In its operation, in relation to regulations made under section 1 of the Teachers' Superannuation Act 1965 after the passing of this Act and before the appointed day (but coming into force on or after the appointed day), Schedule 1 to that Act shall have effect as if—

(*a*) for the reference in paragraph 2 to any provision of the Teachers (Superannuation) Acts 1918 to 1956 which remains

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unrepealed after the appointed day there were substituted a reference to any provision of sections 3 to 5 of, and Schedule 1 to, this Act; and

(*b*) for any reference in paragraph 7, paragraph 8 or paragraph 12 to provisions of the Teachers (Superannuation) Act 1925 and the Teachers (Superannuation) Act 1956 which remain unrepealed after the appointed day, there were substituted a reference to provisions of sections 3 to 5 of, and Schedule 1 to, this Act.

1925 c. 59.
1956 c. 53.

8. Regulations made by the Secretary of State with the consent of the Treasury may make provision extending, in any case specified in the regulations,—

(*a*) any reference in any enactment to recognised service or contributory service so as to include a reference to reckonable service; and

(*b*) any reference in any enactment to benefits of any description, or to sums paid or payable, under the Teachers (Superannuation) Acts 1918 to 1956, or any of those Acts, so as to include a reference to benefits of a prescribed description, or, as the case may be, to sums paid or payable under regulations made under this Act.

Existing allowances and gratuities

9. Any reference in subsection (1) of section 14 of this Act to a benefit to which that section applies includes a reference to an allowance, gratuity or pension payable under or by virtue of any provision of the Teachers (Superannuation) Acts 1918 to 1956 which was repealed by the Teachers' Superannuation Act 1965.

1965 c. 83.

10. The reference in section 8(2) of this Act to an additional allowance or gratuity payable under Part I of this Act includes a reference to an additional allowance or gratuity payable under the Teachers (Superannuation) Acts 1918 to 1956 or under any scheme made under section 21 of the Teachers (Superannuation) Act 1925.

Contributions and accounts

11. In relation to any time before the appointed day, any reference in this Act to contributions includes a reference to contributions under any provision of the Teachers (Superannuation) Acts 1918 to 1956, and "personal superannuation contributions" shall be construed accordingly.

12. In relation to any accounting period which begins before and ends on or after the appointed day, the revenue and expenditure to which, in accordance with section 5(1) of this Act, the teachers' superannuation account relates shall include revenue and expenditure under the Teachers (Superannuation) Acts 1918 to 1956 and the Teachers' Superannuation Act 1965 and any other amounts which, if section 15 of the Teachers (Superannuation) Act 1925 had not been repealed, would have been required to be included in the account kept for that period under that section.

Savings SCH. 3

13.—(1) Nothing in this Act or in regulations thereunder shall affect the operation of any enactment repealed by this Act in relation to—

(*a*) any annual allowance which began to accrue before the appointed day under the Teachers (Superannuation) Acts 1918 to 1956;

(*b*) any additional allowance or gratuity which became payable under those Acts before the appointed day; or

(*c*) any liability to pay contributions in respect of the person to or in respect of whom any such allowance or gratuity was granted.

(2) Without prejudice to the generality of sub-paragraph (1) above, nothing in this Act or in regulations made thereunder shall affect the operation of section 2(2) of the Teachers' Superannuation Act 1965 (which, in relation to existing allowances, etc., preserves the former effect of certain enactments and other provisions amended, repealed or revoked by that Act). 1965 c. 83.

14. The repeal by this Act of section 7(2) of the Teachers' Superannuation Act 1965 shall not affect the construction of any reference to "recognised service" or "contributory service" in any enactment in force immediately after the appointed day.

Section 17.

SCHEDULE 4

ENACTMENTS REPEALED

Chapter	Short Title	Extent of Repeal
15 & 16 Geo. 5. c. 59.	The Teachers (Superannuation) Act 1925.	The title. Section 9. In section 10, subsections (1) and (2). Section 15. Section 22. In section 23, subsections (1) and (4). Schedule 2.
8 & 9 Geo. 6. c. 14.	The Teachers (Superannuation) Act 1945.	The title. In section 11, subsection (6). In section 14, subsections (1) and (4). Schedule 2, so far as it amends sections 9 and 10 of the Teachers (Superannuation) Act 1925.
4 & 5 Eliz. 2. c. 53.	The Teachers (Superannuation) Act 1956.	The title. Section 1. In section 2, subsections (1) and (2). In section 3, subsections (1) to (3). Section 4. Section 26. Part III. Schedule 1, so far as not repealed by the Teachers' Superannuation Act 1965.
1965 c. 83.	The Teachers' Superannuation Act 1965.	The whole Act.