1975 No. 187

LOCAL GOVERNMENT

Local Government (Superannuation) (Amendment) Regulations (Northern Ireland) 1975

Made . . . . . *4th July* 1975

Coming into operation . . . *15th August* 1975

The Department of Housing, Local Government and Planning(a) in exercise of powers conferred on it by Articles 9 and 14 of the Superannuation (Northern Ireland) Order 1972(b) and of all other powers enabling it in that behalf, and after consultations with such associations of local authorities as appeared to the Department to be concerned, the Belfast City Council and such representatives of other persons likely to be affected by these regulations as appeared to the Department to be appropriate, hereby makes the following regulations:

Citation and commencement

1. These regulations may be cited as the Local Government (Superannuation) (Amendment) Regulations (Northern Ireland) 1975 and shall come into operation on 15th August 1975.

Interpretation

2. In these regulations—

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

"the compensating authority" means the authority responsible for payment of benefits under Article 3 of the Superannuation (Northern Ireland) Order 1973(c);

"the Insurance Acts" means the National Insurance Acts (Northern Ireland) 1966-1973;

"the principal regulations" means the Local Government (Superannuation) Regulations (Northern Ireland) 1962(d); and other words and expressions have the same meaning as in the principal regulations save that—

"employing authority" means a district council, a new town commission, the Committee, a designated body or the Northern Ireland Housing Executive.

Officer's pension and retiring allowance

3. For regulation 9 of the principal regulations there shall be substituted:

"**9.**—(1) Subject to regulation 9A, an officer of an employing authority shall, on ceasing to be employed by them, be entitled to receive from the Committee in relation to that employment an annual pension and a lump sum retiring allowance if—

(a) Formerly the Ministry of Development: *see* S.R. & O. (N.I.) 1973 No. 504 Art. 7 (II, p. 2992) and 1973 c. 36 (N.I.) Sch. 5 para. 8(1)
(b) S.I. 1972/1073 (N.I. 10)
(c) S.I. 1973/962 (N.I. 13)
(d) S.R. & O. (N.I.) 1962 No. 210 (p. 793)

(*a*) he has attained the age of 60 years and completed twenty-five years' service; or

(*b*) he has completed five years' service and either—

(i) he is incapable of discharging efficiently the duties of that employment by reason of permanent ill-health or infirmity of mind or body; or

(ii) he has attained the age of 65 years; or

(iii) he has attained the age of 50 years and one of the conditions prescribed in paragraph (2) is applicable to his case; or

(*c*) he is not entitled to a benefit under sub-paragraph (*a*) or (*b*) and either his reckonable service amounts in aggregate to not less than five years or he is not a person who is entitled on so ceasing to a return of contributions under regulation 33; or

(*d*) he has attained the age of 60 years and has completed 10 years' service, provided that he was an officer immediately before 1st April 1972.

(2) For the purposes of paragraph (1)(*b*)(iii) the prescribed conditions shall be—

(*a*) that the employing authority mentioned in paragraph (1) certify that the officer has ceased to hold his employment by reason of redundancy or in the interest of the efficient exercise of their functions; or

(*b*) that the officer was one of the holders of a joint appointment whose appointment has been terminated by reason that the other ceased to hold his appointment; or

(*c*) that the officer has attained the age of 50 years on or before 30th September 1973 and has retired prematurely under the provisions of Article 3 of the Superannuation (Northern Ireland) Order 1973.

(3) Where a pension and a lump sum retiring allowance are payable under paragraph (1)(*b*)(iii) the employing authority, or where compensation is payable, the compensating authority, shall pay to the Committee such an amount as may be actuarially determined which represents the cost to the Committee of paying such pension and lump sum retiring allowance before the officer would be entitled to the payment of such benefits under paragraph (1)(*a*), (*b*)(ii) or (*d*).".

Deferment of pension, etc., rights

4. After regulation 9 there shall be inserted the following regulation:

"*Deferment of pension, etc., rights*

9A. An officer who ceases to be employed in the circumstances mentioned in regulation 9(1)(*c*) shall not on that account be entitled to receive payment of or payments in respect of a benefit under regulation 9—

(*a*) in the case of a male officer—

(i) until he attains the earliest age at which he would, apart from regulation 9(1)(*b*)(iii) have become entitled to receive a benefit under these regulations if he had remained in the employment he ceased to hold in the circumstances referred to above; or

(ii) until, before attaining the age mentioned in sub-paragraph (*a*)(i) he becomes incapable of discharging efficiently the duties of the employment he so ceased to hold by reason of permanent ill-health or infirmity of mind or body; or

(iii) until he attains or has attained the age of 50 years and the body who, in relation to the employment he so ceased to hold, was immediately before he so ceased the employing authority, determines on compassionate grounds and with the agreement of the Committee that a benefit under this regulation should be paid before the date on which he attains the earliest age as aforesaid; or

(iv) unless he so ceases to be employed after attaining the age of 60 years and not later than one month after so ceasing by notice in writing to the employing authority elects to be entitled to receive benefits under this regulation from the date on which he so ceased;

(*b*) in the case of a female officer—

(i) until she attains the earliest age at which she would apart from regulation 9(1)(*b*)(iii) have become entitled to receive a benefit under these regulations if she had remained in the employment she ceased to hold in the circumstances referred to above; or

(ii) until, before attaining the earliest age mentioned in sub-paragraph (*b*)(i) she retires and attains or has attained the age of 60 years; or

(iii) until, before attaining the earliest age as aforesaid, she becomes incapable of discharging efficiently the duties of the employment she so ceased to hold by reason of permanent ill-health or infirmity of mind or body; or

(iv) until she attains or has attained the age of 50 years and the body who, in relation to the employment she so ceased to hold, was immediately before she so ceased the employing authority determines on compassionate grounds and with the agreement of the Committee that a benefit under this regulation should be paid before the date on which she attains the earliest age as aforesaid;

(*c*) if contributions have been returned to the officer under regulation 33;

(*d*) if, after so ceasing to be employed but before becoming entitled to receive payment of or payments in respect of a benefit under regulation 9(1)(*c*), rights in respect of the reckonable service he was entitled to reckon in relation to the employment he ceased to hold in the circumstances referred to above, have been transferred to another pension scheme by virtue of interchange rules; or

(*e*) if, after so ceasing to be employed but before becoming entitled to receive payment of or payments in respect of a benefit under regulation 9(1)(*c*), he becomes an officer and does not within 3 months after so becoming an officer or such longer period as the Committee may in a particular case allow, give to the Committee notice in writing that he wishes to retain the rights to benefits under these regulations to which he had under regulation 9(1)(*c*) already become entitled.".

Premature retirement at actuarially reduced rates

5.—(1) After regulation 10(4) of the principal regulations (scales of pension and retiring allowance) there shall be inserted the following paragraph:

"(5) Where an officer becomes entitled to benefits under regulation 9(1)(*c*) and

(*a*) in the case of a male officer having ceased to be employed after attaining the age of 60 years, elects as mentioned in regulation 9A(*a*)(iv) to be entitled to receive benefits from the date on which he so ceased; or,

(*b*) in the case of a female officer having retired before attaining the earliest age at which she would, apart from regulation 9(1)(*b*)(iii), have become entitled to receive a benefit under these regulations, has attained the age of 60 years,

the amount of any benefit calculated under the preceding provisions of this regulation shall be reduced according to the age at which the person ceased to hold the employment or the age at which the benefits are put into payment, if later, by the percentage shown in the appropriate column of the relevant table set out in the Tenth Schedule: provided that an annual pension payable in respect of reckonable service shall not be reduced under this paragraph to less than the minimum rate of equivalent pension benefits applicable in respect of that period under the Insurance Acts.".

(2) After the Ninth Schedule of the principal regulations there shall be inserted the following additional Schedule.

TENTH SCHEDULE

Reduction of benefits under regulation 10(5)

TABLE I

ANNUAL PENSION

Age of person on ceasing to be employed or at which the benefit is put into payment if later	*Percentage reduction to be made under regulation 10(5) by reference to the under-mentioned earliest age at which, if the person were to remain an officer without any break in service, the person would become entitled by virtue of regulation 9(1)(a) or (b)(ii) on ceasing to be employed, to an annual pension*									
	61		62		63		64		65	
	Male	*Female*	*Male*	*Female*	*Male*	*Female*	*Male*	*Female*	*Male*	*Female*
60	9	7	17	14	24	20	31	26	37	31
61	—	—	9	7	17	14	25	20	31	26
62	—	—	—	—	9	7	17	14	25	21
63	—	—	—	—	—	—	9	8	18	15
64	—	—	—	—	—	—	—	—	10	8

TABLE II

RETIRING ALLOWANCE

Age of person on ceasing to be employed or at which the benefit is put into payment if later	*Percentage reduction to be made under regulation 10(5) by reference to the under-mentioned earliest age at which, if the person were to remain an officer without any break in service, the person would become entitled by virtue of regulation 9(1)(a) or (b)(ii), on ceasing to be employed, to a retiring allowance*									
	61		62		63		64		65	
	Male	*Female*	*Male*	*Female*	*Male*	*Female*	*Male*	*Female*	*Male*	*Female*
60	5	4	10	9	15	12	20	16	24	20
61	—	—	5	4	11	9	15	13	20	16
62	—	—	—	—	6	4	11	9	16	13
63	—	—	—	—	—	—	6	5	11	9
64	—	—	—	—	—	—	—	—	6	5

Death gratuity

6. For regulation 14 of the principal regulations (death gratuity) there shall be substituted:

"**14.**—(1) If—

(*a*) an officer dies; or

(*b*) a person dies after having become entitled to an annual pension and retiring allowance under these regulations or the 1950 Regulations (other than a person who became entitled thereto by virtue of regulation 9(1)(*c*)) and either—

(i) the reckonable service by reference to which the annual pension was calculated amounted in aggregate to less than 10 years and he had been entitled for a period of less than 5 years to receive payments in respect of that pension; or

(ii) the reckonable service by reference to which the annual pension was calculated amounted in aggregate to not less than 10 years; or

(*c*) a person dies who was entitled at the time of his death to an annual pension and retiring allowance, but was not entitled at that time to receive payments in respect of that pension or payment of that allowance,

his personal representatives shall be entitled to receive from the Committee a lump sum death gratuity.

(2) Subject to the succeeding provisions of this regulation the amount of a death gratuity shall be as follows:

(*a*) In respect of such a person as is mentioned in paragraph (1)(*a*) or (*b*)(ii), whichever of the following two amounts is the greater—

(i) an amount equal to three-eightieths of his average remuneration in respect of each year of his contributing service (if any) and three one-hundred-and-sixtieths thereof in respect of each year of his non-contributing service (if any) by reference to which, in the case of such a person as is mentioned in paragraph (1)(*a*), the annual pension would have

been calculated had he become entitled to an annual pension under regulation 9(1)(*b*)(i) on the day of his death or, in the case of such a person as is mentioned in paragraph (1)(*b*)(ii), the annual pension was calculated, or

(ii) the amount of his average remuneration;

(*b*) in respect of such a person as is mentioned in paragraph (1)(*b*)(i), an amount equal to five times the rate of the annual pension mentioned in that paragraph; and

(*c*) in respect of such a person as is mentioned in paragraph (1)(*c*), the amount equal to three-eightieths of his average remuneration in respect of each year of his contributory service and three one-hundred-and-sixtieths thereof in respect of each year of his non-contributing service by reference to which the annual pension was calculated.

(3) In the case of such a person as is mentioned in paragraph (1)(*a*), (*b*)(ii) or (*c*) in respect of whose death a pension under these regulations is payable to his widow, the amount of the death gratuity shall be reduced by a sum equal to the aggregate of the following amounts, namely two-eightieths of his average remuneration in respect of each year of his contributing service before 1st April 1972 and two one-hundred-and-sixtieths of such remuneration in respect of each year of non-contributing service before 1st April 1972.

(4) If in the case of any person the contributing service, together with the non-contributing service (if any) reckoned at half its length, exceeds 45 years, the sum to be calculated by reference to contributing service and non-contributing service shall be calculated by reference to the last 45 years of actual service, any non-contributing service within that period being reckoned as contributing service.

(5) In the case of a person who dies after having become entitled to a pension, retiring allowance or injury allowance under these regulations or the 1950 regulations, there shall be deducted from the death gratuity a sum equal to the aggregate amount of any payments made to him in respect of the annual pension, or, in the case of such a person as is mentioned in paragraph (1)(*b*)(ii), in respect of the annual pension and retiring allowance, and, in addition, if the person was entitled to a pension or injury allowance and had surrendered a part thereof, any sum which would have been paid on account thereof but for the surrender.".

Widow's pension in respect of a person with rights to deferred benefits

7. Regulation 15 of the principal regulations (widow's pension) shall be amended as follows:

(*a*) In sub-paragraph (1)(*a*) after the words "at the time of his death to" there shall be inserted the words "receive payments in respect of";

(*b*) after sub-paragraph (1)(*b*) there shall be inserted the word "or" followed by a new sub-paragraph, as follows—

"(*c*) was entitled at the time of his death to a pension, but was not entitled at that time to receive payments in respect of that pension,";

(*c*) for paragraph (3) there shall be substituted:

"(3) Subject to the provisions of paragraphs 3A and 3B the amount of the widow's pension shall be as follows:

(*a*) In the case of the widow of an officer, one half of the pension which would have been payable to the officer had he become entitled to a pension under sub-paragraph (*b*)(i) of regulation 9 on the day of his death;

(*b*) in the case of the widow of a person who was entitled at the time of his death to receive payments in respect of a pension, one half of such pension; and

(*c*) in the case of the widow of a person who was entitled at the time of his death to a pension, but was not entitled at that time to receive payments in respect of that pension, one half of the pension to which he would have been entitled if he had been at the time of his death a person who had attained the age of 65 years:

Provided that—

(i) if any such pension as is mentioned in sub-paragraphs (*a*) or (*c*) would have been reduced under the provisions of regulation 42, no account shall be taken of the reduction and the pension shall be deemed to be the annual pension that would have been payable but for any surrender of part thereof under regulation 13; and

(ii) any such pension as is mentioned in sub-paragraph (*b*) shall be deemed to be the annual pension that would have been payable but for any reductions under the provisions of regulations 10(5), 35 or 42 of these regulations or regulation 29 of the 1950 Regulations and any surrender of part thereof under regulation 13.".

Re-instatement of rights conferred by Belfast Corporation Superannuation Scheme 1964

8. Regulation 23 of the principal regulations (which relates to special provisions for the reckoning by existing officers as service of certain kinds of employment prior to 1st April 1950) shall be amended as follows:

(*a*) The existing regulation 23 shall be numbered paragraph (1);

(*b*) the following paragraph shall be added:

"(2) Where an existing officer who was subject to the provisions of the Belfast Corporation Act (Northern Ireland) 1943 and who did not exercise the option referred to in regulation 23 of the Superannuation Scheme made by Belfast Corporation under section 5A of the Local Government (Superannuation) Act (Northern Ireland) 1950(e) on 20th April 1951, as amended, is transferred to an office which is, or holds an office which becomes, one which prior to 1st April 1950 would have been pensionable under the Local Officers Superannuation (Ireland) Act 1869(f), any period of employment under the Belfast Corporation prior to 1st April 1950 which would have been at the date when this regulation becomes applicable to him reckonable as service for the purposes of the said Scheme if he had exercised the option under the said regulation, shall be reckonable as service under these regulations; but the period of employment from 1st April 1950 to the said date shall be reckonable as service only if he notifies the authority by whom he is employed, being a district council or public body, within three months after the date that he

(e) 1950 c. 10 (N.I.) (f) 1869 c. 79

intends to pay and pays to that authority all arrears of contributions as from 1st April 1950 either in a lump sum or by such instalments as that authority may allow and in respect of such instalments the provisions of paragraphs 2 and 3 of the Second Schedule shall apply.".

Limitation on service reckonable at age 60 (or in certain cases at age 55)

9. For regulation 24 of the principal regulations (which relates to limitation on service reckonable at age 60 (or in certain cases at age 55)) there shall be substituted:

"**24.**—(1) Notwithstanding the provisions of regulations 18 to 23, where an officer other than an existing officer to whom proviso (ii) to paragraph (1) of regulation 8 applies has not attained the age of 60 years or, if the officer is a woman who is a nurse, physio-therapist, midwife or health visitor, the age of 55 years, and has completed 40 years service (any non-contributory service being reckoned at half its length) no account shall be taken of that service, for any purpose of these regulations, beyond a total of 40 years.

(2) Where—

(*a*) the amount of a retiring allowance payable to an officer under these regulations falls to be reduced under proviso (*a*) to regulation 10(2); or

(*b*) the amount of a death gratuity payable in respect of a person under these regulations falls to be reduced under regulation 14(3);

any service to be disregarded by virtue of paragraph (1) shall be taken from the beginning of the period of his reckonable service.".

Reduction of pension or injury allowance on re-employment in local government service

10. Regulation 35 of the principal regulations (reduction of pension or injury allowance in certain cases) shall be amended as follows:

(*a*) For paragraph (1) there shall be substituted:

"(1) Where a person who has become entitled to a pension or injury allowance under these regulations or the 1950 Regulations has, since becoming entitled to the said pension or injury allowance, entered further employment in which he is entitled to participate in the superannuation benefits provided by these regulations (in this regulation referred to as "new employment"), then the rate of pension or allowance payable to him during the period or part thereof during which he holds that new employment shall not exceed the amount (if any) by which the annual rate of remuneration of that new employment falls short of the annual rate of remuneration of the employment in relation to which he became entitled to the pension or allowance (in this regulation referred to as "former employment") increased by the amount (if any) by which an annual pension of an amount equal to the annual rate of remuneration of the former employment would have been increased under the Pensions (Increase) Act (Northern Ireland) 1971(g) in respect of the period ending with the day immediately preceding the day on which the person entered the new employment if the person were in receipt of such a pension and that pension were specified in Part II of Schedule 2 to that Act and were one which

(g) 1971 c. 35 (N.I.)

began for the purposes of the said Act on the day immediately following the day on which the person ceased to hold his former employment and the person had on the day on which he so ceased attained the age of 55 years:

Provided that if concurrently with the former employment he held, within the period of 12 months ending on the day on which he ceased to hold that employment, any other employment in which he is entitled to participate in the superannuation benefits provided by these regulations (in this regulation referred to as "concurrent employment") then if either—

(*a*) before so ceasing he ceased to hold a concurrent employment without having become entitled in relation thereto to an annual pension and after ceasing to hold the former employment has entered further employment in which he is entitled to participate in the superannuation benefits provided by these regulations or enters further such employment within 12 months after ceasing to hold the concurrent employment; or

(*b*) after ceasing to hold the former employment he has ceased or ceases to hold a concurrent employment without having become entitled in relation thereto to an annual pension and thereafter has entered further employment in which he is entitled to participate in the superannuation benefits provided by these regulations, or enters such employment,

the annual pension shall—

(i) not be reduced in relation to his new employment unless he spends in his new employment a time materially greater than the time which he spent in the concurrent employment during the year ending on the day on which he ceased to hold that concurrent employment;

(ii) if he spends in his new employment a time materially greater than the time which he spent in the concurrent employment during the year ending on the day on which he ceased to hold that concurrent employment, be reduced only to the extent by which the aggregate of the aforesaid pension and the annual rate of remuneration of his new employment exceeds the aggregate of the annual rate of remuneration of the former employment increased as mentioned above, and the annual rate of remuneration of the concurrent employment during the year ending on the day on which he ceased to hold that concurrent employment, increased by the amount (if any) by which an annual pension of an amount equal to the annual rate of remuneration of the concurrent employment would have been increased under the Pensions (Increase) Act (Northern Ireland) 1971 in respect of the period ending with the day immediately preceding the day on which the person entered the new employment if the person were in receipt of such a pension and that pension were specified in Part II of Schedule 2 to that Act and were one which began for the purposes of the said Act on the day immediately following the day on which he ceased to hold his concurrent employment and the person had on the day on which he so ceased attained the age of 55 years.".

(*b*) After paragraph (3) there shall be inserted the following additional paragraphs:

"(3A) For the purposes of this regulation a person's annual rate of remuneration of his new employment—

(*a*) in so far as it consists of or comprises salary, wages or other emoluments, whether in money or in kind, receivable by the person at a fixed rate, shall be computed at the rate at which it was payable on the day on which he entered that employment; and

(*b*) where under paragraph 3B(*a*) the remuneration of the new employment is deemed to consist of or comprise such fees or other emoluments as are mentioned in that paragraph, in so far as that remuneration is deemed to consist of or comprise such fees or other emoluments, shall be computed at the average rate applicable in his case under paragraph (3) and, if the person's annual rate of remuneration of his former employment is greater than his annual rate of remuneration of his new employment, there shall be substituted an amount ascertained by multiplying the said average rate by the fraction of which the numerator is the annual rate of remuneration of his new employment and the denominator is the annual rate of remuneration of his former employment.

(3B) For the purposes of this regulation, where a person's annual rate of remuneration of his new employment will consist of or comprise fees and other emoluments in the nature of fees, the person's annual rate of remuneration of his new employment shall be deemed not to consist of or comprise those fees and other emoluments and shall be deemed—

(*a*) if the person's annual rate of remuneration of his former employment consisted of or comprised fees and other emoluments in the nature of fees, to consist of or comprise those fees and other emoluments;

(*b*) if the person's annual rate of remuneration of his former employment did not consist of or comprise fees and other emoluments in the nature of fees, to consist of or comprise such an amount in respect of those fees and other emoluments as the employing authority and the officer may agree or in default of agreement, as is determined by the Department.

(3C) For the purposes of this regulation—

(*a*) where the terms and conditions of a person's part-time employment are changed so as to increase the hours of that employment, this regulation shall, on and after the date on which that increase takes effect, apply as if on that date he had entered new employment;

(*b*) where a person is transferred to another post at an altered remuneration or where a post is regraded this regulation shall, on and after the date on which he is so transferred or the post is regraded, apply as if on that date he had entered new employment.

(3D) Where in relation to any person two or more annual pensions fall to be reduced under the provisions of this regulation each such pension shall be reduced in proportion to its amount.

(3E) Notwithstanding any previous provision of this regulation, where an instalment of an annual pension is payable in respect of a period beginning before but ending on or after 15th August 1975 that instalment shall be subject to the like reduction (if any) as it would have been subject to if this regulation had not been made.".

(*c*) Paragraph (4) shall cease to have effect.

Child's allowance

11.—(1) For paragraph 1 of the Ninth Schedule there shall be substituted:

"1. Subject to the provisions of this schedule and of regulation 15C(4) a child's allowance dependent upon the number of eligible children of an officer from time to time shall be payable—

(*a*) where there is a surviving parent or spouse of a parent, at the rate shown in column (2) of the following table, or

(*b*) where the parent in respect of whose death an allowance is payable was the child's only surviving parent or in respect of the period after the death of the child's other parent and of the spouse of that parent, at the rate shown in column (3) of the said table.".

TABLE

(1) *Number of eligible children*	(2) *Annual amount of children's allowance where there is a surviving parent*	(3) *Annual amount of children's allowance where there is not a surviving parent*
1 child	One quarter of the pension to which the parent was entitled under these regulations	One third of the pension to which the parent was entitled under these regulations
2 or more children	One half of the pension to which the parent was entitled under these regulations	Two thirds of the pension to which the parent was entitled under these regulations

(2) After paragraph 1 there shall be inserted the following additional paragraph:

"1A. For the purposes of paragraph 1—

(*a*) the pension of an officer shall be calculated without reference

(i) to any reduction required to be made under regulations 10, 35 or 42 or under any regulations made, or having effect as if made, under section 103 of the National Insurance Act (Northern Ireland) 1966(**h**); or

(ii) to any surrender of part thereof under regulation 13; and

(**h**) 1966 c. 6 (N.I.)

(*b*) the pension of an officer who has died before becoming entitled to a pension under these regulations shall be deemed to be the pension which would have been payable to him had he become entitled to a pension under regulation 9(1)(*b*)(i) on the day of his death; and

(*c*) if an officer was entitled at the time of his death to an annual pension, but was not at that time entitled to receive payments in respect of that pension, the annual pension of the deceased officer shall be deemed to be the pension which would have been payable to him had he became so entitled under regulation 9(1)(*b*)(ii) on the day of his death.".

Retrospective application

12.—(1) If a person—

(*a*) other than a person to whom paragraph (9) of regulation 33 would have applied, ceased on or after 1st April 1972 to be employed as an officer; or

(*b*) died on or after that date while still in such employment,

subject to paragraph (2), he shall be entitled to or there shall be payable in respect of him such of the benefits conferred by these regulations to which he would have been entitled or as would have been payable in respect of him if these regulations had been in operation at the time he so ceased or died and any benefit to which he may be so entitled or which may be so payable in respect of him shall be in substitution for any benefit (including a return of contributions, any pension payable to a widow or any dependant of his by virtue of a surrender, but excluding an injury allowance) which may have become payable to or in respect of him under or by virtue of the principal regulations in respect of the employment he ceased to hold or, as the case may be, in which he died.

(2) The aggregate amount of any benefits payable to or in respect of a person under these regulatons by virtue of paragraph (1) shall be reduced by an amount equal to the aggregate amount of any payments which have been made under the principal regulations for which benefits as amended or added by these regulations are substituted under that paragraph.

(3) Regulations 8 and 18 of these regulations shall have effect from 1st April 1973 in relation to those officers to whom they apply.

Right to opt out

13. No provision of these regulations shall apply to any person to whom at any time from 31st March 1972 to 15th August 1975 any benefit (including a return of contributions and any pension payable to a widow or any dependant by virtue of a surrender under regulation 13 of the principal regulations) was or is being paid or became or may become payable if—

(*a*) he is placed by that provision in a worse position than he would have been if it had not applied in relation to that benefit; and

(*b*) that provision relates to a benefit paid or payable in respect of such a person as is mentioned in regulation 10 in respect of the employment he ceased to hold or, as the case may be, in which he died; and

(*c*) the first-mentioned person, by notice in writing given to the Committee within three months after 15th August 1975, elects that that provision shall not apply to him.

Consequential amendments

14. In regulation 31 of the principal regulations (method of calculating service) for the words "9(1)(*a*)(i)" in paragraph (3) there shall be substituted the words "9(1)(*b*)(i)".

15. Regulation 36 of the principal regulations (combined benefits for re-employed pensioners) shall be amended as follows:

(*a*) In paragraph (1) after the words "entitled to a pension" there shall be inserted the words "(other than an annual pension falling to be reduced under regulation 10(5))"; and

(*b*) in paragraph (3) for the words "proviso (iii)", there shall be substituted the words "paragraph (4)".

16. In regulation 37 of the principal regulations (separate benefits in the case of certain re-employed pensioners) for the words "proviso (iii)" in paragraph (5) there shall be substituted the words "paragraph (4)".

17. In regulation 38 of the principal regulations (calculation of benefits on death of re-employed pensioner) after the words "in respect of him" there shall be inserted the words "(other than a limited pension)".

18. In the heading to the Second Schedule to the principal regulations (additional contributory payments) after the words "Regulation 22" there shall be inserted the words "regulation 23(2)".

Revocation

19. Regulation 40 of the principal regulations (holders of joint appointments) is hereby revoked with effect from 15th August 1975.

Sealed with the Official Seal of the Department of Housing, Local Government and Planning for Northern Ireland on 4th July 1975.

(L.S.) *J. A. D. Higgins*
Senior Assistant Secretary

EXPLANATORY NOTE

(This note is not part of the regulations but is intended to indicate their general purport.)

1. These regulations amend the Local Government (Superannuation) Regulations (Northern Ireland) 1962 which provide for the superannuation of persons engaged in local government.

2. Regulations 1 and 2 are formal, providing for citation, commencement and interpretation.

3. Regulation 3 amends the existing provisions by providing immediate retirement benefits for officers who have attained age 50 and who are declared redundant, or who retire in the interests of the efficiency of their employing authority.

4. Regulation 4 provides for the deferred payment of benefits to officers with at least 5 years reckonable service who leave local government employment before normal retirement age; and regulation 5 provides for the payment of benefit at actuarially reduced rates where such officers retire prematurely.

5. Regulation 6 specifies the rate of death gratuity payable where death occurs before deferred benefits become due for payment and takes account of current Inland Revenue requirements in relation to lump sum benefits payable on death after retirement.

6. Regulation 7 provides for the payment of an immediate pension to the widow of a person who dies having an entitlement to deferred benefits.

7. The rights of certain officers in relation to past service, removed by the revocation of the Belfast Corporation Scheme 1964, are re-instated by regulation 8.

8. Regulation 9 provides that where service in excess of 40 years at minimum retirement age is to be disregarded for superannuation purposes it shall be taken from the beginning of the officer's period of service.

9. Regulation 10 modifies the provision for reducing a pension on re-employment by restricting its application to re-employment in local government and prescribes the circumstances in which the rate of pension may be maintained.

10. The rate of allowance payable in respect of a dependent child or children of a deceased officer are increased by regulation 11.

11. The provisions in the regulations incidental to benefits are with certain exceptions applied to persons who retired or died in employment on or after 1st April 1972 (regulation 12); and provision is made for opting out if a person is thereby placed in a worse position (regulation 13).

12. Regulations 14 to 18 cover a number of minor consequential amendments and regulation 19 revokes a provision relating to the holders of joint appointments.

13. Retrospective effect is authorised by Article 14 of the Superannuation (Northern Ireland) Order 1972.