EXPLANATORY NOTE

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

The Regulations provide for the continuance of proceedings for the amendment of valuation lists pending inside London on the first day of February, 1950, when the new machinery for the preparation and alteration of such lists comes into operation under Part III of the Local Government Act, 1948. They also carry over from the old to the new provisions the rateability of owners of certain houses occupied in parts.

RATING AND VALUATION, SCOTLAND

The Assessor of Public Undertakings (Pensionable Employment) (Scotland) Regulations, 1950

1950 No. 1120 (S. 79)

Made - - - -	*6th July*, 1950
Laid before Parliament	*10th July*, 1950
Coming into Operation	*14th July*, 1950

In exercise of the powers conferred on me by subsection (2) of section 108 of the Local Government Act, 1948(**a**) and of all other powers enabling me in that behalf, I hereby make the following regulations:—

1.—(1) These regulations may be cited as the Assessor of Public Undertakings (Pensionable Employment) (Scotland) Regulations, 1950, and shall come into operation on the 14th day of July, 1950.

(2) In these regulations, unless the context otherwise requires, the following expressions have the meanings hereby respectively assigned to them:—

"the Act" means the Local Government Act, 1948.

"the Assessor" means the Assessor of Public Undertakings (Scotland);

"civil servant" has the same meaning as in the Superannuation Act, 1949(**b**).

(3) The Interpretation Act, 1889(**c**) shall apply to the interpretation of these regulations as it applies to the interpretation of an Act of Parliament.

2.—(1) If the Assessor, or any clerk or other officer employed by him becomes or has become a civil servant after the date of the coming into operation of the Act such of his service as Assessor, or as such clerk or other officer, as the case may be, as he is or was entitled to reckon for the purposes of the Assessor of Public Undertakings (Scotland) Act, 1934(**d**) at the date of becoming a civil servant shall be deemed for the purposes of the Superannuation Acts, 1834 to 1949 to have been performed by him continuously in an established capacity in the Civil Service and to have ended immediately before the date of his entry into the Civil Service.

(a) 11 & 12 Geo. 6. c. 26.
(b) 12, 13 & 14 Geo. 6. c. 44.
(c) 52 & 53 Vict. c. 63.
(d) 24 & 25 Geo. 5. c. 22.

(2) As from the date upon which this regulation becomes applicable to any such person as is mentioned in the last foregoing paragraph any rights acquired by or accruing to or in respect of that person under the Assessor of Public Undertakings (Scotland) Act, 1934, shall cease.

3. The Secretary of State shall pay to the Treasury, in respect of each person who becomes or has become a civil servant in terms of paragraph (1) of the last foregoing regulation, a transfer value of an amount equal to the transfer value which would have been payable under the regulations for the time being in force by virtue of section 24 of the Local Government Superannuation (Scotland) Act, 1937(**a**), had the service which the said person was entitled to reckon for the purposes of the Assessor of Public Undertakings (Scotland) Act, 1934, at the date of becoming a civil servant been contributory service within the meaning of the said Act of 1937. For the purpose of calculating such transfer value each person shall be treated as though he had been employed as an officer as defined in the said Act of 1937.

4. The Secretary of State shall, in terms of paragraph (*c*) of sub-section (2) of section 108 of the Act, recover (whether by way of lump sum or periodical payments) from the following bodies, namely, the British Transport Commission, British Electricity Authority, North of Scotland Hydro-Electric Board and the remaining bodies included in the Valuation Roll made up by the Assessor for the year 1948-49 the amount of any sum paid to the Treasury by way of transfer value under the last foregoing regulation and such sum shall be recovered from the said bodies in the same manner as is prescribed for the collection of the remuneration or salary of the Assessor and his clerks and other officers in section 29 of the Lands Valuation (Scotland) Act, 1854(**b**).

Hector McNeil,
One of His Majesty's
Principal Secretaries of State.

St. Andrew's House,
Edinburgh 1.
6th July, 1950.

EXPLANATORY NOTE

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

Under these regulations, the Assessor or any clerk or other officer employed by him, is enabled to reckon pensionable service under the Assessor of Public Undertakings (Scotland) Act, 1934, for the purpose of the Superannuation Acts, 1834-1949.

(a) 1 Edw. 8 & 1 Geo. 6. c. 69. (b) 17 & 18 Vict. c. 91.