1971. No. 94 **[C]**

SUPERANNUATION

Transfers between the Civil Service and Local Government

RULES, DATED 30TH MARCH 1971, MADE BY THE MINISTRY OF FINANCE JOINTLY WITH THE MINISTRY OF DEVELOPMENT UNDER SECTION 33 OF THE SUPERANNUATION ACT (NORTHERN IRELAND) 1967 AND BY THE MINISTRY OF FINANCE UNDER SECTION 34 OF THE SAID ACT.

The Ministry of Finance and the Ministry of Development, acting jointly in exercise of the powers conferred upon them by section 33 of the Superannuation Act (Northern Ireland) 1967(**a**) and of all other powers enabling them in that behalf, hereby make the rules contained in parts I and II hereof and the Ministry of Finance, in exercise of the powers conferred upon it by section 34 of the said Act, and of all other powers enabling it in that behalf, hereby makes the rules contained in parts I and III hereof.

PART I

GENERAL

Citation and commencement

1. These rules may be cited as the Superannuation (Civil Service and Local Government) Interchange Rules (Northern Ireland) 1971 and shall come into operation on 1st April 1971.

Interpretation

2. In these rules—

"the Act" means the Superannuation Act (Northern Ireland) 1967;

"the Act of 1950" means the Local Government (Superannuation) Act (Northern Ireland) 1950(**b**);

"added years" means in relation to a contributory employee any additional years of service reckonable by him under the provision in that behalf contained in any regulations or scheme made under the Act of 1950 and includes any additional years of service which, having been granted under any similar provision contained in any other scheme or any enactment have subsequently become reckonable in his employment as a contributory employee;

"the appropriate authority" means in relation to a person who was a pensionable employee before becoming employed as a civil servant, the local authority by which he was employed as a pensionable employee and in relation to a person who was a contributory employee before becoming employed as a civil servant or who becomes a contributory employee after ceasing to be employed as a civil servant, the body maintaining the superannuation fund to which he was a contributor or becomes a contributor as the case may be;

"civil servant" means a person serving in an established capacity in the permanent civil service of Northern Ireland;

(a) 1967. c. 24 (N.I.). (b) 1950. c. 10.

"contributing service" means service which is reckonable as contributing service for the purpose of superannuation benefits provided under any regulations or scheme made under the Act of 1950;

"contributory employee" means a person who has been duly admitted to participate in superannuation benefits provided under any regulations or scheme made under the Act of 1950;

"non-contributing service" means service which is reckonable as non-contributing service for the purpose of superannuation benefits provided under any regulations or scheme made under the Act of 1950;

"pension" has the meaning assigned to it by section 33(7) of the Act;

"pensionable employee" means a person employed in employment which is pensionable under any of the enactments set out in the first column of the second schedule to the Act of 1950 or under any such enactment as extended or applied by any of the enactments set out in the second column of that schedule, or any local Act which makes provision for the superannuation of any officers of a local authority;

"pensionable employment" has the meaning assigned to it by section 33(7) of the Act;

"the superannuation Acts" means the Superannuation Acts (Northern Ireland) 1967 and 1969;

"transfer value" has the same meaning as "accrued superannuation value" as that expression is defined in the Act;

"voluntary contributions" means, in relation to a person who has ceased to be a contributory employee, payments (other than completed payments, that is to say, payments made in respect of a liability which has been wholly discharged) of any of the following categories:—

(i) additional contributory payments made as a condition of the person being entitled to reckon the service in relation to which the payments are made as a period of contributing service;

(ii) any payments made in respect of added years; or

(iii) any payments of a similar nature which, having been commenced in a previous employment, were continued in his employment as a contributory employee.

Revocation

3. The Superannuation (Transfers between the Civil Service and Local Government) Rules (Northern Ireland) 1952(**c**) and the Superannuation (Transfers between the Civil Service and Local Government) (Amendment) Rules (Northern Ireland) 1965(**d**) are hereby revoked.

PART II

TRANSFERS FROM LOCAL GOVERNMENT EMPLOYMENT TO THE CIVIL SERVICE

Application

4.—(1) This part shall apply to any person who—

(*a*) becomes employed as a civil servant within twelve months after ceasing to be either a pensionable employee or a contributory employee or within such longer period as the Ministry of Finance may, with the consent of the appropriate authority, allow in any particular case; and

(**c**) S.R. & O. (N.I.) 1952, No. 163. (**d**) S.R. & O. (N.I.) 1965, No. 199.

(*b*) has not received payment of a pension, other than a return of contributions, in respect of his previous pensionable employment; and

(*c*) within three months after the date on which he becomes employed as a civil servant or such longer period as the Ministry of Finance may allow in any particular case notifies the Department in which he is then employed that he desires these rules to apply to him and furnishes such Department with particulars of his previous pensionable employment; and

(*d*) if he has received any payment by way of a return of contributions, other than voluntary contributions, on or after ceasing to be a contributory employee, pays to the Ministry of Finance within three months after the date on which he becomes employed as a civil servant or within such longer period as the Ministry of Finance may allow in any particular case—

(i) a sum equal to such payment together with any interest included therein; and

(ii) any sum deducted from such payment in respect of income tax; and

(iii) where he becomes a civil servant more than twelve months after ceasing to be a contributory employee, a sum representing compound interest on the sums specified at (i) and (ii), calculated at a rate of three per cent. per annum with half-yearly rests for a period beginning either with the date twelve months after the date on which he ceased to be a contributory employee or, where this is later, the date on which he received the sum specified at (i), and ending with the date on which he notified his desire that these rules should apply to him, but not exceeding half the difference between the amount of a transfer value calculated by reference to his age on ceasing to be a contributory employee and a transfer value calculated by reference to his age on becoming a civil servant.

(2) This part shall apply to such person as aforesaid and shall be deemed always to have applied to him notwithstanding that he ceased to be a pensionable employee or a contributory employee or became employed as a civil servant before the coming into operation of these rules:

Provided that—

(*a*) if he has ceased to be employed as a civil servant before the coming into operation of these rules, the Ministry of Finance consents; and

(*b*) he ceased to be a pensionable employee or contributory employee on or after the 1st April 1950; and

(*c*) the appropriate authority consents.

(3) In this part a person to whom this part applies is referred to as "the officer".

Reckoning of service

5.—(1) If the Ministry of Finance receives from the appropriate authority a transfer value, calculated in accordance with a method approved by the said Ministry, less an amount equal to any sum which may become payable by way of income tax in respect of the amount transferred by way of transfer value, in respect of the service which the officer was entitled to reckon as pensionable employment immediately before he ceased to be either a pensionable employee or a contributory employee, that service shall, subject to and in accordance with the conditions in this part, be reckoned for the purposes of the Superannuation Acts as service in the capacity of a civil servant.