(ii) limits the effect of certain provisions for the reduction, termination or suspension of a pension,

(iii) entitles certain officers who had elected to retain their former pension rights on entering the Health Service to receive a pension after 10 years' service at the age of 65 in the case of a man and 60 in the case of a woman.

These amendments are needed to ensure that pension benefits under the Health Services Superannuation Scheme are not less favourable than graduated benefits under the National Insurance Act (Northern Ireland) 1966 and so permit Health Service employees to continue to be contracted out of the scheme under that Act.

1966. No. 281 **[C]**

NATIONAL INSURANCE

Local Government Superannuation Scheme—Modification and Non-participation

Belfast Corporation Superannuation Scheme—Non-participation

REGULATIONS, DATED 1ST DECEMBER 1966, MADE BY THE MINISTRY OF DEVELOPMENT UNDER THE NATIONAL INSURANCE ACT (NORTHERN IRELAND) 1966.

Whereas the Ministry of Finance has determined under section 103 of the National Insurance Act (Northern Ireland) 1966(**a**), that the Ministry of Development is the appropriate department of the Government of Northern Ireland to make regulations under that section modifying the scheme for the provision of pensions and other benefits established by regulations made under section 2 of the Local Government (Superannuation) Act (Northern Ireland) 1950(**b**):

Now, therefore, the Ministry of Development in exercise of the powers conferred on it by sections 61 and 103 of the National Insurance Act (Northern Ireland) 1966, and of all other powers enabling it in that behalf, and after consultation with such bodies as appear to it fairly to represent the interests of employed persons of the classes concerned and their employers, hereby makes the following regulations:—

PART I

GENERAL

Citation and Commencement

1. These regulations may be cited as the National Insurance (Local Government Superannuation Scheme—Modification and Non-participation) Regulations (Northern Ireland) 1966, and shall come into operation on 1st February 1967.

(a) 1966, c. 6 (N.I.), (b) 1950, c. 10,

Interpretation

2.—(1) In these regulations—

"the Act of 1959" means the National Insurance Act (Northern Ireland) 1959(**a**);

"the Act of 1966" means the National Insurance Act (Northern Ireland) 1966;

"the No. 2 Act of 1966" means the National Insurance (No. 2) Act (Northern Ireland) 1966(**b**);

"the Great Britain Acts" means the National Insurance Acts 1959 and 1965(**c**);

"the Isle of Man Act" means the National Insurance (Isle of Man) Act 1961 (an Act of Tynwald);

"the principal regulations" means the Local Government (Superannuation) Regulations (Northern Ireland) 1962(**d**);

"average remuneration" has the meaning assigned to it by regulation 32 of the principal regulations;

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

"flat-rate contributions" means contributions payable under section 3 of the Act of 1966 or any provision which that section replaced or the corresponding provision of the Great Britain Acts or the Isle of Man Act;

"graduated contributions" means contributions payable under section 1(1)(*b*) of the Act of 1959, section 4 of the Act of 1966, section 1 of the No. 2 Act of 1966, or the corresponding provision of the Great Britain Acts or the Isle of Man Act;

"maximum graduated remuneration" means, for any period of employment or part of a period prior to 6th January, 1964, £780 per annum, and for any period of employment or part of a period commencing on or after that date the maximum annual amount on which, during that period or part, graduated contributions were payable for any one employment except that for any period or part of a period of employment after 4th October 1966 the expression means the maximum annual amount on which contributions would have been payable under section 4(1) of the Act of 1966 before any amendment thereof by section 1 of the No. 2 Act of 1966;

"the Ministry" means the Ministry of Development;

"modification provision" means, in relation to any pension scheme, any provision the effect of which is that pensions under that scheme are to be reduced in connection with the operation of the provisions of the Act of 1966, the Great Britain Acts or the Isle of Man Act, relating to the payment of graduated retirement benefit;

"non-participating employment" has the meaning assigned to it by section 55 of the Act of 1966, or the corresponding provision of the Great Britain Acts or the Isle of Man Act, as the case may be;

"officer" has the meaning assigned to it by the principal regulations;

"participating employment", in relation to any period which is reckonable as service for the purposes of the principal regulations, means any employment in which a person is required to pay graduated contributions, or would be required to pay such contributions if the amount paid in any income tax week on account of his remuneration, or which would have been paid but for any suspension of remuneration due to leave of

(a) 1959. c. 21.
(b) 1966. c. 16 (N.I.).
(c) 7 & 8 Eliz. 2. c. 47 and 1965. c. 51.
(d) S.R. & O. (N.I.) 1962, No. 210.

absence, exceeded the amount first mentioned in section 4(1) of the Act of 1966, or the corresponding provision of the Great Britain Acts or the Isle of Man Act, as the case may be, but the expression does not include any period of non-participating employment or of employment on national service in respect of which contributions are paid under the provisions of the principal regulations if, immediately prior to entering national service, the person was in non-participating employment;

"payment in lieu of contributions" means a payment in lieu of contributions under the Act of 1959, the Act of 1966, the Great Britain Acts or the Isle of Man Act;

"pension" means a pension payable under regulation 9 of the principal regulations;

and other words and expressions have the same meanings as in the principal regulations or the Act of 1966, as the case may be.

(2) References in these regulations to any Act of the Parliament of the United Kingdom or to any Act of Tynwald or to any provision contained in an order, regulation, rule, scheme or other instrument having effect by virtue of such an Act shall be construed as references to that enactment as amended, extended, applied or re-enacted by any other enactment.

(3) For the purposes of these regulations no account shall be taken of fractions of a penny less than a halfpenny and fractions of a penny of a halfpenny or more shall be treated as a penny.

Revocation

3. The National Insurance (Non-participation—Local Government Staffs) Regulations (Northern Ireland) 1960(a), the National Insurance (Modification of Local Government Superannuation Scheme) Regulations (Northern Ireland) 1961(b), the National Insurance (Non-participation—Local Government Staffs) Regulations (Northern Ireland) 1961(c), the National Insurance (Modification of Local Government Superannuation Scheme) No. 2 Regulations (Northern Ireland) 1961(d), the National Insurance (Modification of Local Government Superannuation Scheme) (Amendment) Regulations (Northern Ireland) 1963(e) and the National Insurance (Modification of Local Government Superannuation Scheme) No. 2 (Amendment) Regulations (Northern Ireland) 1963(f) are hereby revoked.

Modification of principal regulations

4. The principal regulations shall have effect subject to the modifications contained in these regulations.

PART II

MODIFICATION OF CONTRIBUTIONS AND CERTAIN OTHER PAYMENTS

Reduction of contributions

5.—(1) Subject to the provisions of these regulations, the amount of the contributions payable by an officer under the principal regulations in respect of any period of participating employment shall be reduced by an amount calculated at whichever of the rates specified in sub-paragraphs (*a*) or (*b*) hereunder is the greater, that is to say—

(a) S.R. & O. (N.I.) 1960, No. 100.
(b) S.R. & O. (N.I.) 1961, No. 24.
(c) S.R. & O. (N.I.) 1961, No. 41.
(d) S.R. & O. (N.I.) 1961, No. 66.
(e) S.R. & O. (N.I.) 1963, No. 203.
(f) S.R. & O. (N.I.) 1963, No. 237.

(*a*) a rate equivalent to one per cent. of so much of his remuneration as does not exceed the maximum graduated remuneration for the time being, or

(*b*) (i) in the case of a man, and of a woman who is a nurse, physiotherapist, midwife or health visitor, the rate of three pounds and eight pence per annum; or

(ii) in the case of a woman serving in any other capacity, the rate of three pounds five shillings per annum.

(2) For the purposes of paragraph (1) the remuneration of an officer means his remuneration as ascertained for the purposes of the principal regulations.

Officers whose contributions are not subject to reduction in connection with the making of flat-rate contributions

6. In the case of an officer to whom, by virtue of paragraphs (6), (9), (10) or (12) of regulation 42 of the principal regulations, paragraph (2) of that regulation does not for the time being apply, there shall be deducted from the amount by which the contributions payable by that officer are to be reduced under the last foregoing regulation an amount calculated at the rate of three pounds and eight pence per annum if the officer belongs to any class mentioned in sub-paragraph (*b*)(i) of paragraph (1) of that regulation or three pounds five shillings per annum if she belongs to the class mentioned in sub-paragraph (*b*)(ii) of that paragraph.

Persons in part-time employment

7.—(1) Where a person whose contributions are subject to reduction under this part is an officer in the part-time employment of one or more employing authorities and is also employed in other employment in which he is not an officer and his employer in that other employment is treated as his employer for the purposes of the Act of 1966, the rate at which his contributions are to be reduced under regulation 5 shall be reduced as provided in regulation 6.

(2) Where a person whose contributions are subject to reduction under this part is an officer in the part-time employment of two or more employing authorities, the rate at which his contributions are to be reduced under regulation 5 shall, in the case of contributions payable to an employing authority which is not for the time being treated as his employer for the purposes of the Act of 1966, be reduced as provided in regulation 6.

Reduction of employing authority's contributions

8. The contributions to be paid by an employing authority in respect of any period of participating employment of an officer shall be reduced in the like manner as provided in regulation 5:

Provided that in relation to an officer whose contributions, if any, are not subject to reduction in connection with the making of flat-rate contributions, the rate of reduction shall be varied as provided in regulation 6.

Exclusion of existing provisions for reduction

9. So long as the contributions payable by any officer or employing authority are subject to reduction in accordance with this part, those contributions shall not be subject to reduction under regulation 42 of the principal regulations.

Additional contributory payments

10.—(1) An additional contributory payment, made by an officer in respect of any period of participating employment or period of non-participating

employment at the end of which a payment in lieu of contributions has been made or is required to be made shall not be subject to reduction under paragraph 6(5) of schedule 2 to the principal regulations but shall be reduced in accordance with the succeeding paragraphs.

(2) The payment of the relevant percentage of the officer's remuneration specified in the relative table in schedule 2 to the principal regulations shall be reduced—

(*a*) in respect of any period of participating employment, by an amount equivalent to one-quarter of such relevant percentage of so much of the officer's remuneration as does not exceed the maximum graduated remuneration for that period, and

(*b*) in respect of any period of non-participating employment at the end of which a payment in lieu of contributions has been made or is required to be made, by an amount equal to one-quarter of such relevant percentage of the remuneration taken into account in calculating the payment in lieu of contributions.

(3) Where any additional contributory payment would, apart from this regulation, have been reduced by any amount in accordance with paragraph 6(5) of schedule 2 to the principal regulations, the reduction required by this regulation shall be of not less than that amount.

(4) In reckoning the reduction required by this regulation there shall be excluded from any period mentioned in paragraph (1) any period of service which would not be reckonable for the purpose of calculating reduction of benefit under part III.

Payments for added years

11.—(1) Where an officer whose contributions are subject to reduction under this part commences to make payments by way of additional contributions in respect of years added under regulation 26 of the principal regulations, those payments shall not be subject to reduction under regulation 42(3) of the principal regulations but shall be reduced throughout the period for which they are payable in accordance with the succeeding paragraphs.

(2) The payment of the relevant percentage of the officer's remuneration specified in the second column of schedule 6 to the principal regulations shall be reduced by an amount equivalent to one-quarter of such relevant percentage of so much of the officer's remuneration as does not exceed the maximum graduated remuneration in force at the time when consent to the making of the payments was given.

(3) Where any payments mentioned in paragraph (1) would, apart from this regulation, have been reduced by any amount under regulation 42(3) of the principal regulations, the reduction required hereunder shall be of not less than that amount.

Reduction of transfer values

12.—(1) Where it has been agreed to pay a transfer value under regulation 50(1) of the principal regulations or where a transfer value is payable in accordance with regulation 52 of those regulations then if the transfer value is payable for a period of service of one month or more, which is, or which includes, service in participating employment or in non-participating employment at the end of which a payment in lieu of contributions has been or is required to be made, being service which is reckonable for the purposes of