thereon from the 1st October next following the date prescribed in paragraph (1), calculated at 4 per cent. per annum with yearly rests.

(4) Contributions paid under Section 9 of the Act or Section 19 of the Act of 1956 shall be attributed to the financial year in which the period of service in respect of which they are payable fell.

Sealed with the Official Seal of the Ministry of Education for Northern Ireland this 31st day of October, 1957, in the presence of

(L.S.) *R. S. Brownell,*
Secretary.

The Ministry of Finance hereby approves of the foregoing Rules.

Sealed with the Official Seal of the Ministry of Finance for Northern Ireland this 31st day of October, 1957, in the presence of

(L.S.) *K. Shimeld,*
Assistant Secretary.

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EXPLANATORY NOTE

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

These Rules prescribe the date from which interest payments on delayed contributions will be made; this has become necessary because of the new Rules relating to service in schools abroad. They also amend the existing Rules in relation to the date from which interest is calculated when contributions are being refunded to a teacher or to his legal personal representative.

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## Superannuation

### Allocation of Annual Allowances

RULES, DATED 9TH OCTOBER, 1957, MADE BY THE MINISTRY OF EDUCATION UNDER THE TEACHERS (SUPERANNUATION) ACTS (NORTHERN IRELAND), 1950 TO 1956, WITH THE APPROVAL OF THE MINISTRY OF FINANCE.

1957. No. 209 [C]

The Ministry of Education in exercise of the powers conferred on it by Section 14 of the Teachers (Superannuation) Act (Northern Ireland), 1950, as amended by Section 10 of the Teachers (Superannuation) (Amendment) Act (Northern Ireland), 1956, and as applied by the Ministries (Transfer of Functions)

(Teachers Superannuation) Order, 1951(a), and of all other powers enabling it in that behalf, and with the approval of the Ministry of Finance, hereby makes the following rules:—

1. These rules may be cited as the Teachers (Superannuation) (Allocation) Rules (Northern Ireland), 1957, and shall be deemed to have come into operation on the first day of October, 1956.

2.—(1) In these rules, unless the context otherwise requires—

"the Ministry" means the Ministry of Education;

"annual allowance" means an annual superannuation allowance granted under paragraph (*a*) of sub-section (1) of Section 6 of the Teachers (Superannuation) (Amendment) Act (Northern Ireland), 1956, payable otherwise than by reason of infirmity of mind or body;

"make an allocation" means surrender part of an annual allowance by making an allocation declaration in accordance with these rules;

"beneficiary" means the person in whose favour an allocation is to be made;

"Option Tables" means the tables, issued by the Ministry and for the time being in force showing, according to relative ages, the amount of annual pension or annuity payable under these rules;

"retiring teacher" means a teacher to whom an annual allowance is granted;

"continuing teacher" means a teacher who, if he retired from his employment, would be entitled to an annual allowance;

"closing date" means—

(*a*) in relation to a retiring teacher, the day before the date of commencement of his annual allowance, or the day three months after the date on which he was supplied with a form of application for allocation under these rules, whichever is the later; and

(*b*) in relation to a continuing teacher, means the day three months after the date on which he was supplied with a form of application for allocation under these rules.

(2) In relation to a continuing teacher a reference to his annual allowance shall include a reference to that allowance as estimated under the provisions of paragraph (3) of rule 9.

(3) A reference to the date on which a teacher becomes eligible to make an allocation shall be to the date on which he would become entitled to an annual allowance if he were to retire from employment on that date.

3. A teacher, not being a teacher to whom an annual allowance has at any previous time been payable otherwise than by reason of infirmity of mind or body, may make an allocation

(a) S.R. & O., 1951, No 162.

in accordance with the provisions of these rules in return for the benefits provided for by these rules.

**4.**—(1) Benefit granted under these rules in respect of a spouse may, at the option of the teacher, be either—

(*a*) a pension payable to the spouse in respect of the period, if any, for which the spouse survives the teacher (option A); or

(*b*) an annuity payable to the teacher in respect of the period of their joint lives from the date of commencement of the teacher's annual allowance, and a pension payable to the spouse in respect of the period, if any, for which the spouse survives the teacher, and the rate of pension payable to the spouse shall be twice the rate of the aforesaid annuity payable to the teacher (option B).

(2) A pension granted under these rules in respect of a dependant (other than a spouse) shall be in accordance with option A, that is to say, it shall be payable to the dependant in respect of the period, if any, for which the dependant survives the teacher.

**5.** The amount of pension or annuity payable in return for each £1 of the teacher's annual allowance surrendered by him shall be the amount, according to the age and sex of the teacher and the age and sex of the beneficiary, shown in the appropriate Option Table in force, in the case of a retiring teacher, at the date of commencement of his annual allowance, or, in the case of a continuing teacher, at the date on which his allocation declaration is lodged with the Ministry.

**6.** Any annuity payable to a teacher under these rules, and any pension payable to a beneficiary thereunder, shall be payable in arrear in the same manner as the teacher's annual allowance is or would have been payable.

**7.** A teacher shall not surrender

(*a*) more than one-third of his annual allowance; or

(*b*) so much of his allowance as would make the amount of the allowance (as reduced by the amount surrendered) payable to him less than the amount of pension payable to the beneficiary after the teacher's death; or

(*c*) a smaller amount of the allowance than would secure for the beneficiary after the death of the teacher a pension equal to one-fourth of the amount of the allowance (as reduced by the amount surrendered) payable to the teacher; or

(d) an amount of the allowance that is not an exact number of pounds.

**8.** A teacher who has made an allocation as a continuing teacher may make a further allocation so long as

(*a*) the total amount of the allowance surrendered is in accordance with the provisions of the preceding rule;