

Government Circular No.15/61 (Amended)
G.O. Reference No. S.2803/55.

ISLE OF MAN
TO WIT.

By His Excellency Sir Ronald Herbert Curvey,
K.C.M.G., K.C.V.O., M.B.E., Lieutenant Governor
of the said Isle &c., &c., &c.

NATIONAL INSURANCE

The National Insurance (Modification of the
Superannuation (Officers of Boards) Scheme,
1959) Regulations, 1961.

I, the said Lieutenant Governor, in exercise of the powers conferred upon me by subsection (4) of section sixty of the National Insurance (Isle of Man) Act, 1948, as extended by section 14 of the National Insurance (Isle of Man) Act, 1961, and of all other powers enabling me in that behalf, do hereby make the following Regulations:-

1. Where a superannuation allowance is granted under the Scheme to a person who, immediately before he ceased to be employed in the service of a Board, was employed in a non-participating employment, so much of his superannuation allowance as is equal to the amount of his notional graduated retirement benefit shall, notwithstanding anything in the Scheme not be capable of being terminated or suspended except for such causes as may be prescribed by regulations made by the Isle of Man Board of Social Services under paragraph (c) of subsection (1) of section 7 of the Act of 1961.

2.(1) Where a person who is employed in the service of a Board in a non-participating employment, or who, immediately before he ceased to be employed in the service of a Board, was employed in a non-participating employment, surrenders part of a superannuation allowance under section 2 of the Superannuation Act, 1935, of the Imperial Parliament, the part of the allowance surrendered by him shall, notwithstanding anything in that section or any Rules made thereunder, not exceed the difference between the amount of the allowance and his notional graduated retirement benefit.

(2) Where a person who, immediately before he ceased to be employed in the service of a Board, was employed in a non-participating employment surrenders part of a superannuation allowance under section 33 of the Superannuation Act, 1949, of the Imperial Parliament, the part of the allowance surrendered by him under that section together with any part thereof surrendered under section 2 of the Superannuation Act, 1935, of the Imperial Parliament, shall, notwithstanding anything in the said section 33 or any Rules made thereunder, not exceed the difference between the amount of the allowance and his notional graduated retirement benefit.

3. Where -

- (a) an allowance under section 6 of the Superannuation Act, 1909, of the Imperial Parliament, (which relates to compensation for abolition of office) has been granted to a person who, immediately before he ceased to be employed in the service of a Board, was employed in a non-participating employment, and
- (b) he makes an application under the Pensions Commutation Acts, 1871 to 1882, of the Imperial Parliament, for the commutation of the said allowance or a portion thereof by the payment of a capital sum of money, so much of the said allowance as is equal to the amount of his notional graduated retirement benefit shall, notwithstanding anything in the Pensions Commutation Acts, 1871 to 1882, of the Imperial Parliament, not be capable of being commuted under those Acts.

4.(1) Where -

- (a) a person to whom a superannuation allowance is granted under the Scheme is entitled to graduated retirement benefit, or would be so entitled if he were over pensionable age and had retired from regular employment, and
- (b) the whole or any part of such graduated retirement benefit is attributable to graduated contributions paid, or treated by virtue of subsection (3) of section 6 of the Act of 1961 as having been paid, by him during any period of his reckonable service in respect of his employment in the service of a Board, and
- (c) the number of units of such graduated contributions, ascertained in accordance with subsections (3) and (4) of the Act of 1961, exceeds four,

his superannuation allowance shall, in respect of any period after he has attained pensionable age, be reduced in accordance with the next following paragraph.

(2) The yearly rate of such person's superannuation allowance shall be reduced by one pound six shillings for every unit, ascertained in accordance with subsections (3) and (4) of section 4 of the Act of 1961, of graduated contributions paid, or treated by virtue of subsection (3) of section 6 of that Act as having been paid, by him during any period of his reckonable service in respect of his employment in the service of a Board.

5.(1) In these Regulations, the following expressions have the meanings hereby respectively assigned to them, that is to say :

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

"graduated contributions" means graduated contributions under the Act of 1961;

"graduated retirement benefit" means graduated retirement benefit under the Act of 1961;

"non-participating employment" has the meaning assigned to it by subsection (2) of section 6 of the Act of 1961;

"non-participating service" means, in relation to any person, so much of his service in a non-participating employment after the third day of April, nineteen hundred and sixty-one, as is either -

- (a) service in the service of a Board; or
- (b) other service which is reckonable service;

"notional graduated retirement benefit" means in relation to any person, the amount, expressed as a yearly rate, of the graduated retirement benefit which would be payable to him in return for an amount of graduated contributions equal to one such contribution paid in each week of the period of his non-participating service in respect of a weekly payment of a remuneration of fifteen pounds;

"a Board" means a Board of Tynwald for the purposes of the Superannuation (Officers of Boards) Acts, 1934 to 1939.

"the Scheme" means the Superannuation (Officers of Boards) Scheme, 1959;

"pensionable age" has the meaning assigned to it by subsection (1) of section 67 of the National Insurance (Isle of Man) Act, 1948;

"reckonable service" means, in relation to any person, service which is reckonable for the purpose of determining the amount of his superannuation allowance;

"superannuation allowance" includes any annual superannuation, compensation or retiring allowance payable under the Scheme, but does not include any annual allowance granted in the case of injury arising from service in accordance with the terms of a Treasury warrant made under section 41 of the Superannuation Act, 1949, of the Imperial Parliament.

(2) References in these Regulations to Acts of the Imperial Parliament and Rules and Warrants made thereunder shall be construed as references to those Acts, Rules and Warrants as applied in the Isle of Man under the provisions of the Scheme.

(3) Any reference in these Regulations to the provisions of any enactments shall be construed, except where the context otherwise requires, as a reference to those provisions as amended or re-enacted by any subsequent enactment.

(4) The Interpretation Act, 1949, shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Tynwald.

6. These Regulations may be cited as the National Insurance (Modification of the Superannuation (Officers of Boards) Scheme, 1959) Regulations, 1961, and shall come into operation on the third day of April, nineteen hundred and sixty-one.

Given under my hand this 8th day of March, nineteen hundred and sixty-one.

R.H. GARVEY

Lieutenant Governor.

EXPLANATORY NOTE

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

The purpose of these Regulations is to modify the Superannuation (Officers of Boards) Scheme, 1959,

in connection with the operation of the provisions of the National Insurance (Isle of Man) Act, 1961.

By virtue of Section 6(2) of that Act, an employment may not be contracted out of the graduated National Insurance Scheme unless those employed in it qualify for equivalent pension benefits. Section 7(1) of the Act lays down the conditions which must be satisfied if an occupational pension scheme is to be treated as providing equivalent pension benefits. Section 7(1) of the Act lays down the conditions which must be satisfied if an occupational pension scheme is to be treated as providing equivalent pension benefits. The purpose of Regulations 1 to 3 of these Regulations is to modify the Scheme so that the superannuation allowances payable to Officers of Boards will satisfy these conditions. Regulation 1 prevents the termination or suspension (except for prescribed causes) of so much of a superannuation allowance as is equivalent to the amount of graduated pension which would be payable if graduated contributions were paid at the maximum rate (i.e. on earnings of £15 a week) throughout a like period of service. Regulations 2 and 3 prevent the surrender or commutation of a similar portion of a superannuation allowance.

Regulation 4 provides for the reduction of the superannuation allowance payable during any period after age 65 (60 for women) to an established Officer of a Board who is entitled to a graduated National Insurance pension, where any of the graduated pension is attributable to service which is reckonable for determining the amount of his superannuation allowance. The amount of the reduction is equivalent to the amount of graduated pension attributable to such service, except in respect of service after age 65 (60 for women) where it may be less than the full equivalent.

These Regulations were approved by Resolution of Tynwald on the day of March, 1961.