



STATUTORY INSTRUMENTS.

S.I. No. 177 of 2007

LOCAL GOVERNMENT (SUPERANNUATION) (CONSOLIDATION)
(AMENDMENT) SCHEME, 2007

(Prn. A7/0841)

LOCAL GOVERNMENT (SUPERANNUATION) (CONSOLIDATION)
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The Minister for the Environment, Heritage and Local Government, in exercise of the power conferred on him by sections 2 and 5 of the Local Government (Superannuation) Act, 1980 (No. 8 of 1980), with the consent of the Minister for Finance, hereby makes the following Scheme:

Short Title.

1. (1) This Scheme may be cited as the Local Government (Superannuation) (Consolidation) (Amendment) Scheme, 2007.

(2) This Scheme, the Local Government (Superannuation) (Consolidation) Scheme, 1998 (S.I. No. 455 of 1998), the Local Government (Superannuation) (Consolidation) (Amendment) Scheme, 2002 (S.I. No. 288 of 2002) and the Local Government (Superannuation) (Consolidation) (Amendment) Scheme, 2004 (S.I. No. 178 of 2004) shall be construed as one and may be cited together as the Local Government (Superannuation) (Consolidation) Scheme, 1998 to 2007.

Commencement.

2. (1) Article 4 shall be deemed to have come into force on the 1st day of January, 2002.

(2) Articles 5 and 16 shall be deemed to have come into force on the 1st day of January, 2003.

(3) Articles 6(a), 7, 8, 15, 18(a), 19(b), 21(b), 26(a) and 37 shall be deemed to have come into force on the date of the making of this Scheme.

(4) Articles 6(b) and 18(b) shall be deemed to have come into force on the 11th day of July, 1997.

(5) Articles 6(c), 18(c) and 28 shall be deemed to have come into force on the 30th day of September, 1998.

(6) Articles 9 and 23 shall be deemed to have come into force on the 12th day of July, 2000.

(7) Articles 10, 13, 25, 32, 34, 43 and 44 shall be deemed to have come into force on the 2nd day of December, 1997.

(8) Articles 11, 14, 26(b) and 35 shall be deemed to have come into force on the 30th day of November, 1998.

*Notice of the making of this Statutory Instrument was published in
"Iris Oifigiúil" of 1st May, 2007.*

(9) Article 12 shall be deemed to have come into force on the 1st day of January, 1992.

(10) Articles 17 and 24 shall be deemed to have come into force on the 6th day of April, 1995.

(11) Articles 19(a), 21(a), 21(c), 22(a), 22(b), 29, 31, 33(a) and 33(b) shall be deemed to have come into force on the 2nd day of June, 2002.

(12) Articles 20, 22(d), 30 and 33(d) shall be deemed to have come into force on the 15th day of July, 2005.

(13) Articles 22(c), 22(e), 33(c) and 33(e) shall be deemed to have come into force on the 21st day of December, 2000.

(14) Articles 27, 36, 40, 47(a), 48 and 54 shall be deemed to have come into force on the 27th day of May, 1977.

(15) Article 38 shall be deemed to have come into force on the 23rd day of July, 1968.

(16) Articles 39, 41, 42 and 45 shall be deemed to have come into force on the 10th day of January, 1984.

(17) Article 46 shall be deemed to have come into force on the 1st day of June, 1973.

(18) Articles 47(b) and 51 shall be deemed to have come into force on the 9th day of April, 2001.

(19) Article 49 shall be deemed to have come into force on the 15th day of December, 2000.

(20) Articles 50, 52 and 53 shall be deemed to have come into force on the 1st day of July, 1990.

Interpretation.

3. In this Scheme—

“the Principal Scheme” means the Local Government (Superannuation) (Consolidation) Scheme, 1998.

Amendment of article 3 of the Principal Scheme.

4. Article 3 of the Principal Scheme, as amended by article 4 of the Local Government (Superannuation) (Consolidation) (Amendment) Scheme, 2002, is hereby further amended by the substitution of the following definition for the definition of “officer” contained in sub-article (1) thereof:

“ ‘officer’ means a person who, but for the repeal of Part II of the Local Government Act, 1941 (No. 23 of 1941) by virtue of an order made pursuant to section 5(2) of the Local Government Act, 2001 (No. 37 of 2001), would be an officer of a local authority;”.

Amendment of article 4 of the Principal Scheme.

5. Article 4 of the Principal Scheme is hereby amended—

- (a) by the substitution of the following subparagraph for subparagraph (ii) of paragraph (a) of the definition of “eligible employee” contained therein:

“(ii) during any local financial year, commencing with the local financial year ending on the 31st day of December, 1986 and ending with the local financial year ending on the 31st day of December, 2002,”,

- (b) by the insertion of the following paragraph after paragraph (b) of the definition of “eligible employee” contained therein:

“(c) a person who on or after the 1st day of January, 2003 becomes an employee of a local authority and has service days in relation to that local authority or to that local authority and any other local authority;”,

- (c) by the substitution of the following paragraph for paragraph (c) of the definition of “eligible officer” contained therein:

“(c) with effect from—

- (i) the date of his or her appointment or re-appointment following a break in service, being a date on or after the 2nd day of January, 1998, a temporary officer of a local authority within the meaning of paragraph (a) of the definition of “local authority” in section 1 of the Local Government (Superannuation) Act, 1980 (No. 8 of 1980), the whole of whose time is devoted to the service of one or more than one such local authority or who is sharing a wholetime office with one other officer under an approved job-sharing scheme, or
- (ii) the 1st day of January, 1998, a temporary officer of a local authority within the meaning of paragraph (a) of the definition of “local authority” in section 1 of the Local Government (Superannuation) Act, 1980 (No. 8 of 1980), the whole of whose time is devoted to the service of one or more than one such local authority or who is sharing a wholetime office with one other officer under an approved job-sharing scheme and who is serving as such an officer on such date,

subject to the following provisos—

- (I) that the provisions of this paragraph shall not apply to a person who has attained the age of sixty-five years on the date referred to in subparagraph (i) or (ii),

(II) that a person who becomes an eligible officer by virtue of subparagraph (i) or (ii) shall cease to be an eligible officer on attaining the age of sixty-five years, and

(III) that—

(A) a person referred to in subparagraph (i) who has personal pension arrangements on the date of his or her appointment or re-appointment, as appropriate, being a date on or before the 31st day of December, 2002, may elect in writing to his or her employing local authority, not later than three months after such date, or

(B) a person referred to in subparagraph (ii) who has personal pension arrangements on the 1st day of January, 1998, may elect in writing to his or her employing local authority, before the 31st day of March, 1998,

not to become an eligible officer, subject to the production by him or her to the local authority of documentary evidence of such personal pension arrangements and subject, also, to his or her right to revoke such election in writing and become an eligible officer with effect from any future date;”.

Amendment of article 11 of the Principal Scheme.

6. Article 11 of the Principal Scheme is hereby amended as follows:

(a) by the deletion of paragraph (c) from sub-article (1) thereof,

(b) by the substitution of the following subparagraph for subparagraph (i) of sub-article (5)(a) thereof:

“(i) an office to which, at the time of the retirement, the Act of 1926 applies—

(A) (or would have applied but for the substitution in section 2 thereof of the amendment effected by section 11 of the Local Government Act, 1998 (No. 16 of 1998)), or

(B) (or would have applied but for the making by the Minister for Health and Children of an order pursuant to section 15(1) of the Health Act, 1970 (No. 1 of 1970) directing that the Act of 1926 shall no longer apply to appointments to such office),

because the qualifications of the office are professional;”,

(c) by the addition of the following paragraph to sub-article (6) thereof:

“(e) Where a pensionable officer who ceases to hold office because of permanent infirmity of mind or body had previously been granted

pension rate of pay, the service of such officer at cesser of office, including any period added pursuant to this sub-article, shall not be less than the service by reference to which the said pension rate of pay was determined.”.

Amendment of article 13 of the Principal Scheme.

7. Article 13 of the Principal Scheme is hereby amended by the deletion of paragraph (d) from sub-article (2) thereof.

Amendment of article 17 of the Principal Scheme.

8. Article 17 of the Principal Scheme is hereby amended by the deletion of paragraph (d) from sub-article (3) thereof.

Amendment of article 21 of the Principal Scheme.

9. Article 21 of the Principal Scheme is hereby amended—

(a) by the substitution of “Where, pursuant to section 47 of the Local Government Act, 1991 (No. 11 of 1991), or section 47A of that Act, as inserted by section 1 of the Local Government Act, 2000 (No. 25 of 2000), or section 147 of the Local Government Act, 2001 (No. 37 of 2001),” for “Where, pursuant to section 47 of the Local Government Act, 1991,” in sub-article (1) thereof,

(b) by the addition of the following sub-article after sub-article (2):

“(3) This article shall not apply to a manager whose tenure period is extended pursuant to section 47A of the Local Government Act, 1991, as inserted by section 1 of the Local Government Act, 2000, or section 147 of the Local Government Act, 2001, and who ceases to hold office before the expiration of his or her tenure period as so extended.”.

Amendment of article 24 of the Principal Scheme.

10. Article 24 of the Principal Scheme is hereby amended by the addition of the following sub-article thereto:

“(10) Contributions shall not be returned where a gratuity is granted pursuant to article 18.”.

Amendment of article 26 of the Principal Scheme.

11. Article 26 of the Principal Scheme is hereby amended by the addition of the following paragraph to sub-article (1) thereof:

“(h) allowances or payments to cover particular expenses or needs.”.

Insertion of article 41A in the Principal Scheme.

12. The Principal Scheme is hereby amended by the insertion of the following article after article 41 thereof:

“41A. (1) Where the total wages and emoluments of a pensionable servant of a local authority having at least ten years of pensionable local service are reduced on foot of—

- (i) with effect from the 1st day of January, 1992, redeployment following a reorganisation of the service in which he or she was formerly employed, or
- (ii) with effect from the 1st day of April, 1996, illness or such other circumstances, outside of the control of the person, as would warrant, in the view of the Minister, the application of the provisions of this article to such person,

a preserved allowance at the rate per week of one-sixtieth of the equivalent, at the last effective date of increases under regulations made under the Pensions (Increase) Act, 1964, prior to the date from which the allowance becomes payable, of his or her pensionable remuneration on his or her last service day immediately prior to the date on which the reduction occurred may, on written application to the local authority, be granted to such person in respect of his or her pensionable local service and such equivalent of his or her pensionable remuneration, subject to the conditions set out in sub-article (2).

- (2) (a) The pensionable local service to be taken into account in determining the preserved allowance of a pensionable servant referred to in sub-article (1), together with the service reckonable with effect from the date his or her wages and emoluments are reduced, shall not exceed forty years.
- (b) the preserved allowance in respect of such a person shall be granted by the local authority with effect from the date an allowance is granted to him or her under article 35 in respect of his or her subsequent employment or employments.”.

Amendment of article 43 of the Principal Scheme.

13. Article 43 of the Principal Scheme is hereby amended by the addition of the following sub-article thereto:

“(12) Contributions shall not be returned where a gratuity is granted pursuant to article 39.”.

Amendment of article 45 of the Principal Scheme.

14. Article 45 of the Principal Scheme is hereby amended by the addition of the following paragraph to sub-article (1) thereof:

“(f) allowances or payments to cover particular expenses or needs.”.

Amendment of article 49 of the Principal Scheme.

15. Article 49 of the Principal Scheme is hereby amended—

- (a) by the substitution of the following paragraph for paragraph (a) of sub-article (2) thereof:

“(a) any other allowance or pension rate of pay payable by the local authority,”,

- (b) by the substitution of the following paragraph for paragraph (c) of sub-article (2) thereof:

“(c) (i) any amount so payable by way of compensation under section 76 of the Social Welfare (Consolidation) Act, 1993, or by way of injury benefit or disablement benefit under Chapter 10 of Part II of the Social Welfare (Consolidation) Act, 1993,

(ii) old age contributory pension, retirement pension, invalidity pension, disability benefit or unemployment benefit, and”.

Amendment of article 60 of the Principal Scheme.

16. Article 60 of the Principal Scheme, as amended by article 6 of the Local Government (Superannuation) (Consolidation) (Amendment) Scheme, 2004, is hereby further amended by the substitution of the following paragraph for paragraph (d) sub-article (3) thereof:

“(d) Where the person becomes an eligible employee by virtue of paragraph (b) or (c) of the definition of “eligible employee” in article 4, the local authority shall make the entry with effect from the date of his or her becoming an employee of the local authority.”.

Amendment of article 64 of the Principal Scheme.

17. Article 64 of the Principal Scheme is hereby amended by the substitution of the following sub-article for sub-article (5) thereof:

“(5) (a) Subject to paragraph (b), where a registered officer of a local authority who is fully insured is entitled to reckon a period of part-time service as an officer or an employee of a local authority, pursuant to sub-articles (1) and (2), a contribution shall be paid by such person, or on his or her behalf, at the rate of—

(i) three and one-half per cent. of the amount by which, at the date of payment of the contribution—

(I) as respects a person who is sharing a whole-time office with one other officer under an approved job-sharing scheme — his or her annual rate of salary and the annual value of his or her emoluments, taken together, as increased by one hundred per cent.,

(II) in any other case — his or her annual rate of salary and the annual value of his or her emoluments, taken together,

exceed twice the annual equivalent of the personal weekly rate of old age contributory pension, and

(ii) one and one-half per cent., at the date of payment of the contribution, of—

(I) as respects a person who is sharing a wholetime office with one other officer under an approved job-sharing scheme — his or her annual rate of salary and the annual value of his or her emoluments, taken together, as increased by one hundred per cent.,

(II) in any other case — his or her annual rate of salary and the annual value of his or her emoluments, taken together,

multiplied by the number of years of such service.

(b) Any contributions due pursuant to paragraph (a) shall not exceed the amount which would have been payable if the contributions had been paid on a date three months following the date on which the person became entitled to reckon the service, provided there has been no undue delay on his or her part in furnishing information requested by the local authority in relation to such service.”.

Amendment of article 66 of the Principal Scheme.

18. Article 66 of the Principal Scheme is hereby amended as follows:

(a) by the deletion of paragraph (c) from sub-article (1) thereof,

(b) by the substitution of the following subparagraph for subparagraph (i) of sub-article (5)(a) thereof:

“(i) an office to which, at the time of the retirement, the Act of 1926 applies—

(A) (or would have applied but for the substitution in section 2 thereof of the amendment effected by section 11 of the Local Government Act, 1998 (No. 16 of 1998)), or

(B) (or would have applied but for the making by the Minister for Health and Children of an order pursuant to section 15(1) of the Health Act, 1970 (No. 1 of 1970) directing that the Act of 1926 shall no longer apply to appointments to such office),

because the qualifications of the office are professional,”,

(c) by the addition of the following paragraph to sub-article (6) thereof:

“(d) Where a registered officer who ceases to hold office because of permanent infirmity of mind or body had previously been granted pension rate of pay, the service of such officer at cesser of office, including any period added pursuant to this sub-article, shall not be less than the service by reference to which the said pension rate of pay was determined.”.

Amendment of article 69 of the Principal Scheme.

19. Article 69 of the Principal Scheme is hereby amended as follows:

(a) by the substitution of “and has not less than five years or, as respects cesser of office on or after the 2nd day of June, 2002, two years of pensionable local service” for “and has not less than five years of pensionable local service” in subparagraphs (i) and (ii) of paragraph (a) and paragraph (e) of sub-article (2) thereof,

(b) by the deletion of paragraph (d) from sub-article (2) thereof.

Amendment of article 71 of the Principal Scheme.

20. Article 71 of the Principal Scheme is hereby amended by the substitution of the following subparagraph for subparagraph (ii) of sub-article (3)(b) thereof:

“(ii) qualifies for invalidity pension, unemployment benefit, disability benefit, retirement pension or old age contributory pension at a reduced personal rate due to causes outside his or her own control or at a rate less than the personal rate of old age contributory pension.”.

Amendment of article 73 of the Principal Scheme.

21. Article 73 of the Principal Scheme is hereby amended as follows:

(a) by the substitution of the following sub-article for sub-article (1) thereof:

“(1) Subject to sub-articles (2) and (4), where a registered officer of a local authority having not less than one year and less than five years of pensionable local service ceases to hold office, the local authority shall, in any of the cases specified in sub-article (3), grant to him or her a gratuity of such amount, not exceeding one-twelfth of his or her pensionable remuneration, multiplied by the number of years in his or her pensionable local service, as they consider proper.”,

(b) by the deletion of paragraph (d) from sub-article (3) thereof,

(c) by the addition of the following sub-article thereto:

“(4) A gratuity shall be granted under this article by a local authority to a registered officer who ceases to hold office on or after the 2nd day of June, 2002 on account of being incapable of performing his or her duties by reason of permanent infirmity of mind or body having not less than two years and less than five years of pensionable local service, provided he or she notifies the local authority in writing that he or she wishes to accept such gratuity in lieu of a preserved pension and preserved lump sum pursuant to article 77.”.

Amendment of article 77 of the Principal Scheme.

22. Article 77 of the Principal Scheme is hereby amended as follows:

- (a) by the substitution of “having at least five years or, as respects cesser of office on or after the 2nd day of June, 2002, two years of pensionable local service” for “having at least five years of pensionable local service” in paragraph (a) of sub-article (1) thereof,
- (b) by the insertion of the following clause for clause (I) of paragraph (a) of sub-article (1) thereof:

“(I) in case he or she has ceased to hold office having at least five years of pensionable local service and the local authority at any time decide that he or she would have ceased to hold office because of permanent infirmity of mind or body if he or she had remained in such office after the date he or she ceased to hold the office, with effect from the 10th day of January, 1984 or the date on which the decision is made, whichever is the later,”,

- (c) by the substitution of the following clause for clause (II) of sub-article (5)(a)(i) thereof:

“(II) (A) as respects a registered officer who is fully insured and who ceases to hold office before the 21st day of December, 2000, the amount by which his or her pensionable remuneration for the purposes of subparagraph (i) exceeds twice the annual equivalent of the personal weekly rate of old age contributory pension applicable on the relevant last effective date of increases under regulations made under the Pensions (Increase) Act, 1964, referred to in this paragraph,

- (B) as respects a registered officer who is fully insured and who ceases to hold office on or after the 21st day of December, 2000, the amount arrived at by increasing his or her net pensionable remuneration at the date of cesser of office by reference to pension increases granted under regulations made under the Pensions (Increase) Act, 1964 in the interval between the date of cesser of office and the last effective date

of increases under such regulations prior to the date on which the applicant attains sixty years of age,”

- (d) by the substitution of the following clause for clause (II) of sub-article (5)(c)(ii) thereof:

“(II) qualifies for invalidity pension, unemployment benefit, disability benefit, retirement pension or old age contributory pension at a reduced personal rate due to causes outside his or her own control or at a rate less than the personal rate of old age contributory pension.”,

- (e) by the addition of the following paragraph to sub-article (5) thereof:

“(d) The provisions of sub-clause (B) of clause (II) of paragraph (a)(i) may be applied to a registered officer who ceases to hold office before the 21st day of December, 2000 in lieu of the provisions of sub-clause (A) of the said clause where such application is more beneficial to him or her.”.

Amendment of article 78 of the Principal Scheme.

23. Article 78 of the Principal Scheme is hereby amended—

- (a) by the substitution of “Where, pursuant to section 47 of the Local Government Act, 1991 (No. 11 of 1991), or section 47A of that Act, as inserted by section 1 of the Local Government Act, 2000 (No. 25 of 2000), or section 147 of the Local Government Act, 2001 (No. 37 of 2001),” for “Where, pursuant to section 47 of the Local Government Act, 1991,” in sub-article (1) thereof,

- (b) by the addition of the following sub-article after sub-article (2):

“(3) This article shall not apply to a manager whose tenure period is extended pursuant to section 47A of the Local Government Act, 1991, as inserted by section 1 of the Local Government Act, 2000, or section 147 of the Local Government Act, 2001, and who ceases to hold office before the expiration of his or her tenure period as so extended.”.

Amendment of article 80 of the Principal Scheme.

24. Article 80 of the Principal Scheme is hereby amended by the substitution of the following paragraph for paragraph (b) of sub-article (2) thereof:

- “(b) (i) Subject to subparagraph (ii), a registered officer of a local authority who is fully insured and who, pursuant to sub-articles (4) and (5) of article 63, becomes entitled to reckon a period or periods of wholtime service as a temporary officer of a local authority shall contribute to his or her employing local authority for the purposes of the said sub-articles (4) and (5) at the rate of—

(I) three and one-half per cent. of the amount by which, at the date of payment of the contribution—

(A) as respects a person who is sharing a wholetime office with one other officer under an approved job-sharing scheme— his or her annual rate of salary and the annual value of his or her emoluments, taken together, as increased by one hundred per cent.,

(B) in any other case— his or her annual rate of salary and the annual value of his or her emoluments, taken together,

exceed twice the annual equivalent of the personal weekly rate of old age contributory pension, and

(II) one and one-half per cent., at the date of payment of the contribution, of—

(A) as respects a person who is sharing a wholetime office with one other officer under an approved job-sharing scheme— his or her annual rate of salary and the annual value of his or her emoluments, taken together, as increased by one hundred per cent.,

(B) in any other case— his or her annual rate of salary and the annual value of his or her emoluments, taken together,

multiplied by the number of years of such service.

(ii) Any contributions due pursuant to subparagraph (i) shall not exceed the amount which would have been payable if the contributions had been paid on a date three months following the date on which the person became entitled to reckon the service, provided there has been no undue delay on his or her part in furnishing information requested by the local authority in relation to such service.”.

Amendment of article 81 of the Principal Scheme.

25. Article 81 of the Principal Scheme is hereby amended by the addition of the following sub-article thereto:

“(9) Contributions shall not be returned where a gratuity is granted pursuant to article 74.”.

Amendment of article 83 of the Principal Scheme.

26. Article 83 of the Principal Scheme is hereby amended—

(a) by the substitution of the following subparagraph for subparagraph (ii) of sub-article (1)(e) thereof:

“(ii) in respect of a registered officer of a local authority within the meaning of paragraph (a) of the definition of “local authority” in section 1 of the Local Government (Superannuation) Act, 1980 (No. 8 of 1980) who ceases to hold office on or after the 1st day of January, 1998, payments for filling a position temporarily, unless—

(I) where the officer is in receipt of the payments on the date of cesser of office, the period for which the payments are made is a continuous period or substantially continuous period of one year or more reckoned back from that date, or

(II) where, on or after the 1st day of January, 1998, the officer is appointed to the position such officer filled temporarily, he or she was in receipt of such payments immediately prior to the date of such appointment,

subject to such conditions as may be specified by the Minister, including transitional provisions in respect of registered officers who cease to hold office during the period between the 1st day of January, 1998 and the 31st day of December, 2000,”

(b) by the addition of the following paragraph to sub-article (1) thereof:

“(g) allowances or payments to cover particular expenses or needs.”.

Amendment of article 84 of the Principal Scheme.

27. Article 84 of the Principal Scheme is hereby amended by the substitution of the following sub-article for sub-article (2) thereof:

“(2) The pensionable remuneration of a registered officer for the purposes of articles 62 to 85 shall be—

(a) in case he or she has been an officer of a local authority during the whole of the relevant period and his or her salary has, during the relevant period and the period (if any) thereafter ending on cesser of office, not changed otherwise than in accordance with changes applicable generally to the class, description or grade of officers to which he or she belonged at the expiration of the relevant period, or

(b) in case he or she dies in office and—

(i) his or her salary has, during the relevant period, changed otherwise than in accordance with changes applicable generally to the class, description or grade of officers to which he or she belonged at the expiration of the relevant period, and

- (ii) the period between the date of the last such change and the date on which he or she would have reached age 65 is three years or more, or
- (c) in case he or she ceases to hold office because of his or her having become incapable of performing his or her duties by reason of permanent infirmity of mind or body and—
 - (i) his or her salary has, during the relevant period, changed otherwise than in accordance with changes applicable generally to the class, description or grade of officers to which he or she belonged at the expiration of the relevant period, and
 - (ii) the period between the date of the last such change and the date on which he or she would have reached the minimum retiring age for his or her office is three years or more,

his or her annual rate of salary at the date of cesser of office together with the annual average of his or her emoluments (if any) in respect of the relevant period;

- (d) in any other case—

the uprated annual average of his or her salary during the relevant period determined in accordance with the formula set out in the table hereto together with the annual average of his or her emoluments (if any) during that period.

TABLE

$$\frac{(A \times B)}{N} + \frac{(C \times D)}{N}$$

where—

A is the number of days in the relevant period served in the position held by him or her at the commencement of that period,

B is the annual rate of salary which he or she would have had at the date of cesser of office if he or she had continued to hold the position held by him or her at the commencement of the relevant period,

C is the number of days in the relevant period served in the position which he or she held at the expiration of the relevant period,

D is the annual rate of salary at date of cesser of office,

N is 1095 days where the relevant period is three years and, in any other case, is the number of days in the relevant period,

provided that, if his or her position changed more than once during the relevant period, the formula shall be modified by the insertion after the value,

$\frac{(A \times B)}{N}$, of the value,

+ $\frac{(E \times F)}{N}$,

in respect of each such additional change, where in any value so inserted—

E equals the number of days in the relevant period served in the additional position to which the value relates, and

F equals the annual rate of salary which he or she would have had at the date of cesser of office if he or she had continued to hold the additional position to which the value relates.”.

Amendment of article 91 of the Principal Scheme.

28. Article 91 of the Principal Scheme is hereby amended by the addition of the following paragraph thereto:

“(d) Where a registered employee who ceases to hold employment because of permanent infirmity of mind or body had previously been granted wages during sick leave pursuant to a provision which corresponds to Rule (iv) of article 21(1) of the Local Government (Officers) Regulations, 1943 (1943. No. 161), the service of such employee at cesser of employment, including any period added pursuant to this article, shall not be less than the service by reference to which the wages granted to him or her pursuant to the said provision was determined.”.

Amendment of article 93 of the Principal Scheme.

29. Article 93 of the Principal Scheme is hereby amended by the substitution of “and has not less than five years or, as respects cesser of employment on or after the 2nd day of June, 2002, two years of pensionable local service” for “and has not less than five years of pensionable local service” in subparagraphs (i) and (ii) of paragraph (a) and paragraph (b) of sub-article (2) thereof.

Amendment of article 95 of the Principal Scheme.

30. Article 95 of the Principal Scheme is hereby amended by the substitution of the following subparagraph for subparagraph (ii) of sub-article (3)(b) thereof:

“(ii) qualifies for invalidity pension, unemployment benefit, disability benefit, retirement pension or old age contributory pension at a reduced personal rate due to causes outside his or her own control or, where cesser of employment is on or after the 6th day of April 1995, at a rate less than the personal rate of old age contributory pension.”.

Amendment of article 97 of the Principal Scheme.

31. Article 97 of the Principal Scheme is hereby amended as follows:

(a) by the substitution of the following sub-article for sub-article (1) thereof:

“(1) Subject to sub-articles (2) and (3), where a registered employee of a local authority having not less than one year and less than five years of pensionable local service ceases to hold employment on account of being incapable of performing his or her duties by reason of permanent infirmity of mind or body, the local authority shall grant to him or her a gratuity of such amount, not exceeding his or her pensionable remuneration multiplied by four and one-third, multiplied by his or her pensionable local service, as they consider proper.”.

(b) by the addition of the following sub-article thereto:

“(3) A gratuity shall be granted under this article by a local authority to a registered employee who ceases to hold employment on or after the 2nd day of June, 2002 on account of being incapable of performing his or her duties by reason of permanent infirmity of mind or body having not less than two years and less than five years of pensionable local service, provided he or she notifies the local authority in writing that he or she wishes to accept such gratuity in lieu of a preserved pension and preserved lump sum pursuant to article 101.”.

Amendment of article 98 of the Principal Scheme.

32. Article 98 of the Principal Scheme is hereby amended by the insertion of “or, where the date of death occurs on or after the 2nd day of December, 1997, a wholtime employee of a local authority” between “local authority” and “dies” in sub-article (1) thereof.

Amendment of article 101 of the Principal Scheme.

33. Article 101 of the Principal Scheme is hereby amended as follows:

(a) by the substitution of “having at least five years or, as respects cesser of employment on or after the 2nd day of June, 2002, two years of pensionable local service” for “having at least five years of pensionable local service” in paragraphs (a) and (c) of sub-article (1) thereof,

(b) by the insertion of the following clause for clause (I) of paragraph (a) of sub-article (1) thereof:

“(I) in case he or she has ceased to hold employment having at least five years of pensionable local service and the local authority at any time decide that he or she would have ceased to hold employment because of permanent infirmity of mind or body if he or she had remained in such employment after the date he or she ceased to hold the employment, with effect from the 10th day of January, 1984 or the date on which the decision is made, whichever is the later,”

(c) by the substitution of the following subparagraph for subparagraph (i) of sub-article (5)(a) thereof:

“(i) (I) Subject to paragraphs (b) and (c) and sub-article (7), a preserved pension may not exceed one-eightieth of the equivalent, at the last effective date of increases under regulations made under the Pensions (Increase) Act, 1964, prior to the date on which the applicant attains sixty years of age, or in case such pension is awarded under sub-article (1)(a)(I) or (b), prior to the effective date of payment of such pension, of his or her pensionable remuneration on his or her last service day multiplied by his or her pensionable local service, or by forty years, whichever is the less, and as respects a registered employee who is fully insured and who ceases to hold employment before the 21st day of December, 2000, the preserved pension in respect of that part of his or her pensionable local service which was given on or after the 27th day of May, 1977 shall be calculated on the amount by which such equivalent of his or her pensionable remuneration exceeds twice the personal weekly rate of old age contributory pension applicable on the said last effective date of increases under regulations made under the Pensions (Increase) Act, 1964;

(II) Subject to paragraphs (b) and (c) and sub-article (7), a preserved pension may not exceed one-eightieth of the equivalent, at the last effective date of increases under regulations made under the Pensions (Increase) Act, 1964, prior to the date on which the applicant attains sixty years of age, or in case such pension is awarded under sub-article (1)(a)(I) or (b), prior to the effective date of payment of such pension, of his or her pensionable

remuneration on his or her last service day multiplied by his or her pensionable local service, or by forty years, whichever is the less, and as respects a registered employee who is fully insured and who ceases to hold employment on or after the 21st day of December, 2000, the preserved pension in respect of that part of his or her pensionable local service which was given on or after the 27th day of May, 1977 shall be calculated on the amount arrived at by increasing his or her net pensionable remuneration at the date of cesser of employment by reference to pension increases granted under regulations made under the Pensions (Increase) Act, 1964 in the interval between the date of cesser of employment and the last effective date of increases under such regulations prior to the date on which the applicant attains sixty years of age;”,

(d) by the substitution of the following clause for clause (II) of sub-article (5)(c)(ii) thereof:

“(II) qualifies for invalidity pension, unemployment benefit, disability benefit, retirement pension or old age contributory pension at a reduced personal rate due to causes outside his or her own control or at a rate less than the personal rate of old age contributory pension.”,

(e) by the addition of the following paragraph to sub-article (5) thereof:

“(d) The provisions of clause (II) of paragraph (a)(i) may be applied to a registered employee who ceases to hold employment before the 21st day of December, 2000 in lieu of the provisions of clause (I) of the said paragraph where such application is more beneficial to him or her.”.

Amendment of article 103 of the Principal Scheme.

34. Article 103 of the Principal Scheme is hereby amended by the addition of the following sub-article thereto:

“(9) Contributions shall not be returned where a gratuity is granted pursuant to article 98.”.

Amendment of article 105 of the Principal Scheme.

35. Article 105 of the Principal Scheme is hereby amended by the addition of the following paragraph to sub-article (1) thereof:

“(f) allowances or payments to cover particular expenses or needs.”.

Amendment of article 106 of the Principal Scheme.

36. Article 106 of the Principal Scheme is hereby amended by the substitution of the following sub-article for sub-article (2) thereof:

“(2) The pensionable remuneration of a registered employee for the purposes of articles 86 to 107 shall be—

(a) in case he or she has been an employee of a local authority during the whole of the relevant period or during so much of that period as he or she is entitled to reckon as service and, at the expiration of the relevant period, his or her rate of wages is a rate of wages that has not changed during the relevant period otherwise than in accordance with changes applicable generally to the class, description or grade of employees to which he or she belonged at the expiration of the relevant period, or

(b) in case he or she dies and—

(i) his or her rate of wages has, during the relevant period, changed otherwise than in accordance with changes applicable generally to the class, description or grade of employees to which he or she belonged at the expiration of the relevant period, and

(ii) the period between the date of the last such change and the date on which he or she would have reached age 65 is three years or more, or

(c) in case he or she ceases to hold employment because of his or her having become incapable of performing his or her duties by reason of permanent infirmity of mind or body and—

(i) his or her rate of wages has, during the relevant period, changed otherwise than in accordance with changes applicable generally to the class, description or grade of employees to which he or she belonged at the expiration of the relevant period, and

(ii) the period between the date of the last such change and the date on which he or she would have reached the minimum retiring age for his or her employment is three years or more,

his or her weekly rate of wages at the expiration of the relevant period together with the weekly average of his or her emoluments (if any) in respect of that period;

(d) in any other case—

the uprated average weekly rate of his or her wages during the relevant period determined in accordance with the formula set out in the table hereto together with the weekly average of his or her emoluments (if any) during that period.

TABLE

$$\frac{(A \times B)}{N} + \frac{(C \times D)}{N}$$

where—

A is the number of calendar days in the relevant period from the commencement of that period to the date his or her position changed,

B is the weekly rate of wages at the expiration of the relevant period which he or she would have had if he or she had continued to be employed in the position in which he or she was employed at the commencement of the relevant period,

C is the number of calendar days in the relevant period served in the position which he or she held at the expiration of the relevant period,

D is his or her weekly rate of wages at the expiration of the relevant period,

N is 1095 days where the relevant period is three years and, in any other case, is the number of calendar days in the relevant period,

provided that, if his or her position changed more than once during the relevant period, the formula shall be modified by the insertion after the value,

$$\frac{(A \times B)}{N},$$

$$+ \frac{(E \times F)}{N},$$

in respect of each such additional change, where in any value so inserted—

E equals the number of calendar days in the relevant period served in the additional position to which the value relates, and

F equals the weekly rate of wages at the expiration of the relevant period which he or she would have had if he or she had continued to be employed in the additional position to which the value relates.”.

Amendment of article 109 of the Principal Scheme.

37. Article 109 of the Principal Scheme is hereby amended—

(a) by the substitution of the following paragraph for paragraph (a) of sub-article (2) thereof:

“(a) any other allowance or pension rate of pay payable by the local authority,”,

(b) by the substitution of the following paragraph for paragraph (c) of sub-article (2) thereof:

“(c) (i) any amount so payable by way of compensation under section 76 of the Social Welfare (Consolidation) Act, 1993, or by way of injury benefit or disablement benefit under Chapter 10 of Part II of the Social Welfare (Consolidation) Act, 1993,

(ii) old age contributory pension, retirement pension, invalidity pension, disability benefit or unemployment benefit, and”.

Amendment of article 125 of the Principal Scheme.

38. Article 125 of the Principal Scheme is hereby amended by the substitution of the following paragraph for paragraph (b) of sub-article (2) thereof:

“(b) is, in case he is a pensionable officer at date of cesser, an exact number of years, and”.

Amendment of article 128 of the Principal Scheme.

39. Article 128 of the Principal Scheme is hereby amended by the substitution of the following sub-article for sub-article (2) thereof:

“(2) A contribution under this article shall be equal to one per cent. of the member’s pensionable remuneration multiplied by the number of relevant years, subject to the proviso that where the contribution is being deducted by way of reduction in the amount of a member’s lump sum, it shall, where the provisions of article 27(8) or 84(7) apply, be based on the pensionable remuneration by reference to which the lump sum is determined.”.

Amendment of article 148 of the Principal Scheme.

40. Article 148 of the Principal Scheme is hereby amended by the substitution of the following sub-article for sub-article (2) thereof:

“(2) A contribution under this article shall—

- (a) be equal to one per cent. of the member’s pensionable remuneration multiplied by fifty-two multiplied by the number of relevant years, or
- (b) in the case of a member who is fully insured be equal to one per cent. of his or her net pensionable remuneration, multiplied by fifty-two, in respect of so much of his or her relevant years as,
 - (i) is pensionable local service given on or after the 27th day of May, 1977, or is a period added under article 90(2) or (3) in respect of pensionable local service given by the member on or after that date, or
 - (ii) is pensionable local service which the member would have had on or after the 27th day of May, 1977 if he or she had not died or retired because of permanent infirmity of mind or body before he or she reached age 65 or is a period which would have been added if the member had not died or retired because of permanent infirmity of mind or body before he or she reached age 65,

subject to the proviso that where the contribution is being deducted by way of reduction in the amount of a member’s lump sum, it shall, where the provisions of article 106(7) apply, be based on the pensionable remuneration by reference to which the lump sum is determined.”.

Amendment of article 192 of the Principal Scheme.

41. Article 192 of the Principal Scheme is hereby amended by the substitution of the following sub-article for sub-article (2) thereof:

“(2) A contribution under this article shall be equal to—

- (a) as respects a member other than a registered (temporary appointment before 6 April 1995) officer, one per cent. of his or her pensionable remuneration multiplied by the number of relevant years, and
- (b) as respects a registered (temporary appointment before 6 April 1995) officer, one per cent. of his or her net pensionable remuneration (Members’ Personal Superannuation Provisions) multiplied by the number of relevant years,

subject to the proviso that where the contribution is being deducted by way of reduction in the amount of a member's lump sum, it shall, where the provisions of article 84(7) apply, be based on the pensionable remuneration or net pensionable remuneration (Members' Personal Superannuation Provisions), as appropriate, by reference to which the lump sum is determined.”.

Amendment of article 205 of the Principal Scheme.

42. Article 205 of the Principal Scheme is hereby amended—

- (a) by the substitution of the following definition for the definition of “contributing member ” contained in sub-article (1) thereof:

“ ‘contributing member’ means a member who is serving as a registered employee or, with effect from the 2nd day of December, 1997, a wholetime employee of a local authority;”,

- (b) by the substitution of the following paragraph for paragraph (c) of the definition of “the deceased’s pension” contained in sub-article (1) thereof:

“(c) where he or she dies while serving as a pensionable servant or a registered employee or, where the date of death occurs on or after the 2nd day of December, 1997, a wholetime employee of a local authority, the pension for which he or she would be eligible if paragraph (b) of this definition applied to him or her.”.

Amendment of article 206 of the Principal Scheme.

43. Article 206 of the Principal Scheme is hereby amended by the substitution of the following sub-article for sub-article (1) thereof:

“(1) Subject to sub-article (4), this Chapter applies to a person, other than a person referred to in article 107(1)(a)(ii), who—

- (a) became or becomes a registered employee on or after the 1st day of January, 1986, or
- (b) becomes a wholetime employee of a local authority on or after the 2nd day of December, 1997,

with effect from the date of becoming so registered or employed.”.

Amendment of article 215 of the Principal Scheme.

44. Article 215 of the Principal Scheme is hereby amended by the substitution of the following sub-article for sub-article (2) thereof:

“(2) A contribution under this article shall—

- (a) be equal to one per cent. of the member's pensionable remuneration multiplied by fifty-two multiplied by the number of relevant years, or
- (b) in the case of a member who is fully insured, other than an established employee, be equal to one per cent. of his or her net pensionable remuneration, multiplied by fifty-two, in respect of so much of his or her relevant years as,
 - (i) is pensionable local service given on or after the 27th day of May, 1977, or is a period added under article 90(2) or (3) in respect of pensionable local service given by the member on or after that date, or
 - (ii) is pensionable local service which the member would have had on or after the 27th day of May, 1977 if he or she had not died or retired because of permanent infirmity of mind or body before he or she reached age 65 or is a period which would have been added if the member had not died or retired because of permanent infirmity of mind or body before he or she reached age 65,

subject to the proviso that where the contribution is being deducted by way of reduction in the amount of a member's lump sum, it shall, where the provisions of article 106(7) apply, be based on the pensionable remuneration by reference to which the lump sum is determined.”.

Amendment of article 229 of the Principal Scheme.

45. Article 229 of the Principal Scheme is hereby amended by the substitution of the following paragraph for paragraph (b) of sub-article (2) thereof:

- “(b) that he or she was employed in a non-pensionable capacity in a position service in which would have become reckonable if he or she had become employed in a pensionable capacity by the school or body, or”.

Amendment of article 242 of the Principal Scheme.

46. Article 242 of the Principal Scheme is hereby amended—

- (a) by the substitution of “sixty years” for “sixty-five years” in sub-article (4) thereof,
- (b) by the substitution of the following paragraph for paragraph (b) of sub-article (4) thereof:

“(b) where the notional service is being purchased under article 239(1)(a) or has been purchased under article 239(1)(b), any excess contributions paid shall be returned to him or her by

the local authority and section 780(5) of the Taxes Consolidation Act, 1997 (No. 39 of 1997) shall apply in relation to such return of contributions.”.

Amendment of First Schedule to Chapter 1 of Part V of the Principal Scheme.

47. The First Schedule to Chapter 1 of Part V of the Principal Scheme is hereby amended by the substitution of the following Table for the Table contained therein:

“TABLE

(1) Actual Reckonable Service if he or she continued to serve until the attainment of the minimum retiring age	(2) Maximum notional service which may be purchased
20 years or more	Difference between 40 years and actual reckonable service by minimum retiring age
19 years	17 years
18 years	15 years
17 years	13 years
16 years	11 years
15 years	9 years
14 years	7 years
13 years	5 years
12 years	4 years
11 years	3 years
10 years	2 years
9 years	1 year

”.

Amendment of article 250 of the Principal Scheme.

48. Article 250 of the Principal Scheme is hereby amended by the substitution of the following paragraph for paragraph (b) of sub-article (2) thereof:

“(b) on sick leave (other than a person who has attained the age of sixty years and is ceasing to hold office or employment having become incapable of performing his or her duties by reason of permanent infirmity of mind or body), or”.

Amendment of article 252 of the Principal Scheme.

49. Article 252 of the Principal Scheme is hereby amended by the substitution of the following sub-article for sub-article (2) thereof:

“(2) Where a registered officer or registered employee who has purchased service under this Chapter qualifies for superannuation benefit in respect of his or her actual reckonable service (other than a death gratuity or a benefit under the Local Government (Widows and Orphans Contributory Pension) Scheme or the Local Government (Spouses and Childrens Contributory Pension) Scheme) which becomes payable before he or she attains the age of sixty-five years or, as respects a fire brigade employee who has purchased service in accordance with Table IC contained in clause 1 of the Second Schedule to this Chapter, fifty-five years, the service so purchased, after the application of sub-article (1), shall be calculated in accordance with

whichever of the Tables contained in the Third Schedule to this Chapter is appropriate in the particular case.”.

Amendment of article 254 of the Principal Scheme.

50. Article 254 of the Principal Scheme is hereby amended by the substitution of the following paragraph for paragraph (b) of sub-article (5) thereof:

“(b) where the notional service is being purchased under article 251(1)(a) or has been purchased under article 251(1)(b), any excess contributions paid shall be returned to him or her by the local authority and section 780(5) of the Taxes Consolidation Act, 1997 (No. 39 of 1997) shall apply in relation to such return of contributions.”.

Amendment of Second Schedule to Chapter 2 of Part V of the Principal Scheme.

51. The Second Schedule to Chapter 2 of Part V of the Principal Scheme is hereby amended by the addition of the following Table thereto:

“TABLE IC
Purchase Scheme — Periodical Contributions

Fire Brigade Employees who are fully insured and who have a compulsory retirement age of 55 years

Members of the Local Government (Spouses and Childrens Contributory Pension) Scheme

Age next birthday at exercise of option	% of net wages		% of full wages	
	Male	Female	Male	Female
25	0.55%	0.58%	0.08%	0.08%
26	0.58%	0.60%	0.09%	0.09%
27	0.61%	0.63%	0.09%	0.09%
28	0.64%	0.67%	0.09%	0.09%
29	0.67%	0.70%	0.10%	0.10%
30	0.71%	0.74%	0.10%	0.10%
31	0.75%	0.78%	0.11%	0.11%
32	0.79%	0.83%	0.12%	0.12%
33	0.84%	0.88%	0.12%	0.12%
34	0.89%	0.93%	0.13%	0.13%
35	0.94%	0.99%	0.14%	0.14%
36	1.01%	1.06%	0.15%	0.15%
37	1.08%	1.13%	0.16%	0.16%
38	1.16%	1.21%	0.17%	0.17%
39	1.25%	1.31%	0.19%	0.19%
40	1.35%	1.41%	0.20%	0.20%
41	1.46%	1.53%	0.22%	0.22%
42	1.59%	1.67%	0.24%	0.24%
43	1.75%	1.84%	0.26%	0.26%
44	1.94%	2.03%	0.29%	0.29%
45	2.16%	2.26%	0.32%	0.32%
46	2.43%	2.55%	0.36%	0.36%
47	2.77%	2.90%	0.42%	0.42%
48	3.20%	3.36%	0.48%	0.48%
49	3.79%	3.97%	0.57%	0.57%

Age next birthday at exercise of option	% of net wages		% of full wages	
	Male	Female	Male	Female
50	4.60%	4.83%	0.70%	0.70%
51	5.83%	6.12%	0.88%	0.88%
52	7.87%	8.26%	1.19%	1.19%
53	11.95%	12.55%	1.82%	1.82%

.”.

Amendment of Chapter 2 of Part V of the Principal Scheme.

52. Chapter 2 of Part V of the Principal Scheme is hereby amended by the substitution of the following Schedule for the Third Schedule thereof:

“THIRD SCHEDULE

Where payment of a superannuation benefit, other than a death gratuity or a benefit under the Local Government (Widows and Orphans Contributory Pension) Scheme or the Local Government (Spouses and Childrens Contributory Pension) Scheme, which takes account of purchased service commences before the date the officer or employee attains the age of sixty-five years or, as respects a fire brigade employee who has purchased service in accordance with Table IC contained in clause 1 of the Second Schedule to this Chapter, fifty-five years, the following Tables show the factors to be used in calculating the service purchased at that date:

TABLE I
OFFICERS AND EMPLOYEES (OTHER THAN FIRE BRIGADE
EMPLOYEES WITH A COMPULSORY RETIREMENT AGE OF 55
YEARS)
Factors to be used in calculating

Age at which payment of benefit commences	(a) Lump Sum	(b) Pension	
		Male	Female
64	0.98	0.92	0.93
63	0.95	0.85	0.87
62	0.93	0.78	0.82
61	0.91	0.73	0.77
60	0.89	0.68	0.72
59	0.87	0.63	0.68
58	0.85	0.59	0.64
57	0.83	0.55	0.61
56	0.81	0.51	0.58
55	0.79	0.48	0.55
54	0.78	0.45	0.52
53	0.76	0.42	0.49
52	0.74	0.40	0.47
51	0.72	0.38	0.45
50	0.71	0.36	0.43
49	0.69	0.34	0.41
48	0.68	0.33	0.39
47	0.66	0.31	0.37
46	0.64	0.29	0.35
45	0.63	0.28	0.34

Age at which payment of benefit commences	(a) Lump Sum	(b) Pension	
		Male	Female
44	0.62	0.27	0.33
43	0.60	0.25	0.31
42	0.59	0.24	0.30
41	0.57	0.23	0.29
40	0.56	0.22	0.28
39	0.55	0.21	0.27
38	0.53	0.20	0.26
37	0.52	0.20	0.25
36	0.51	0.19	0.24
35	0.50	0.18	0.23
34	0.49	0.17	0.22
33	0.47	0.17	0.21
32	0.46	0.16	0.20
31	0.45	0.15	0.20
30	0.44	0.15	0.19

TABLE II
FIRE BRIGADE EMPLOYEES WITH A COMPULSORY RETIREMENT
AGE OF 55 YEARS
Factors to be used in calculating

Age at which payment of benefit commences	(a) Lump Sum	(b) Pension	
		Male	Female
54	0.98	0.95	0.95
53	0.95	0.89	0.91
52	0.93	0.85	0.87
51	0.91	0.80	0.83
50	0.89	0.76	0.79
49	0.86	0.72	0.75
48	0.84	0.69	0.72
47	0.82	0.66	0.69
46	0.80	0.62	0.66
45	0.78	0.60	0.64
44	0.77	0.57	0.61
43	0.75	0.54	0.59
42	0.73	0.52	0.56
41	0.71	0.50	0.54
40	0.69	0.48	0.52
39	0.68	0.46	0.50
38	0.66	0.44	0.48
37	0.65	0.42	0.46
36	0.63	0.41	0.45
35	0.62	0.39	0.43
34	0.60	0.37	0.42
33	0.59	0.36	0.40
32	0.57	0.35	0.39
31	0.56	0.33	0.37
30	0.54	0.32	0.36
29	0.53	0.31	0.35
28	0.52	0.30	0.34
27	0.51	0.29	0.33
26	0.49	0.28	0.32
25	0.48	0.27	0.31

Amendment of article 281 of the Principal Scheme.

53. Article 281 of the Principal Scheme is hereby amended—

(a) by the substitution of the following subparagraphs for subparagraphs (i) and (ii) of sub-article (2)(a) thereof:

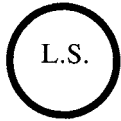
“(i) save as respects a refund of contributions, a pensionable officer or pensionable servant shall have not less than twenty years of pensionable local service and have attained the age of sixty years on the date of cesser of office or employment, and

(ii) save as respects a refund of contributions, a registered officer or registered employee shall have not less than five years or, as respects cesser of office or employment on or after the 2nd day of June, 2002, two years of pensionable local service on the date of cesser of office or employment;”,

(b) by the substitution of the following paragraphs for paragraphs (b) and (c) of sub-article (2) thereof:

“(b) any preserved pension granted to a registered officer or registered employee shall be payable with effect from the 1st day of January, 1994 or the date from which such pension would be payable pursuant to article 77 or 101, as appropriate, whichever is the later;

(c) any lump sum or gratuity (including a preserved lump sum or preserved death gratuity) granted to a person who ceased to hold office or employment or, as respects the grant of a preserved lump sum, fulfilled the conditions for its grant, prior to the 1st day of January, 1994, shall be determined by reference to his or her pensionable remuneration on the date of such cesser or the date such conditions were fulfilled, as appropriate; and”.



GIVEN under my Official Seal
4 April 2007

DICK ROCHE

Minister for the Environment, Heritage and Local
Government.

The Minister for Finance hereby consents to the Local Government
(Superannuation) (Consolidation) (Amendment) Scheme, 2007.



GIVEN under my Official Seal
25 April 2007

BRIAN COWEN

Minister for Finance.

EXPLANATORY NOTE

(This note is not a part of the Instrument and does not purport to be a legal interpretation).

This Scheme amends the Local Government (Superannuation) (Consolidation) Scheme 1998 to provide for the reduction in the vesting period for pensions from 5 to 2 years with effect from 2 June 2002 and certain other changes in the pension arrangements for local authority employees.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
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