



Statutory Document No. 0104/12

## SUPERANNUATION ACT 1984

### LOCAL GOVERNMENT SUPERANNUATION SCHEME 2012

*Approved by Tynwald*

*20<sup>th</sup> March 2012*

*Coming into operation*

*1st April 2012*

The Department of Infrastructure makes this Scheme under sections 8 and 12(2) and (3) of the Superannuation Act 1984<sup>1</sup>, as continued in force by paragraph 2(1) of Schedule 1 to the Public Sector Pensions Act 2011<sup>2</sup>.

#### **1. Title**

The title of this Scheme is the Local Government Superannuation Scheme 2012.

#### **2. Commencement**

If approved by Tynwald, this Scheme comes into operation on 1st April 2012.

#### **3. Interpretation**

In this Scheme "the applied Regulations" means the regulations specified in Schedule 1, being regulations made under section 7 and (so far as it relates to persons to whom the said section 7 applies) section 24 of the Superannuation Act 1972 (an Act of Parliament)<sup>3</sup>.

#### **4. Application of Regulations**

The applied Regulations shall apply to the Island subject to the modifications specified in Schedule 2.

#### **5. Further modification of SI 1998/1831**

The Local Government Pension Scheme (Management and Investment of Funds) Regulations 1998<sup>4</sup> are further modified in their application to the Island so that references to the Local Government Pension Scheme Regulations 1997<sup>5</sup> or to any provision of those regulations shall be construed as including references to the applied Regulations or the corresponding provision of the applied Regulations, as the case may be.

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<sup>1</sup> 1984 c.8

<sup>2</sup> 2011 c.18

<sup>3</sup> 1972 c.11

<sup>4</sup> SI 1998/1831

<sup>5</sup> SI 1997/1612

Price

Article 3.

SCHEDULE 1  
THE APPLIED REGULATIONS

<i>Reference</i>	<i>Title</i>
2006/2914	Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2006
2007/1166	Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations 2007
2008/238	Local Government Pension Scheme (Transitional Provisions) Regulations 2008
2008/239	Local Government Pension Scheme (Administration) Regulations 2008
2008/1083	Local Government Pension Scheme (Amendment) Regulations 2008
2008/2425	Local Government Pension Scheme (Miscellaneous) Regulations 2008
2009/1025	Local Government Pension Scheme (Amendment) Regulations 2009
2009/3150	Local Government Pension Scheme (Miscellaneous) Regulations 2009
2010/2090	Local Government Pension Scheme (Miscellaneous) Regulations 2010
2011/561	Local Government Pension Scheme (Benefits, Membership and Contributions) (Amendment) Regulations 2011

Article 4.

SCHEDULE 2

MODIFICATIONS OF THE APPLIED REGULATIONS

PART 1

GENERAL MODIFICATIONS

1. Subject to the following provisions of this Schedule, references to matters specified in column 1 of the following table shall be read as references to the corresponding matters specified in column 2 of the table —

any Act of Parliament or statutory instrument (including the applied Regulations) applied to the Island by or under an Act of Tynwald or Act of Parliament	the Act or instrument as it has or had effect in the Island
any repealed enactment relating to national insurance	the corresponding enactment which had effect in the Island
the Secretary of State	the Department of Infrastructure
the Pensions (Increase) Acts or any of those Acts	the Pensions (Increase) Act 1974
England and Wales	the Island
the United Kingdom	the Island
Parliament	Tynwald
the Government Actuary	the scheme actuary

PART 2

PARTICULAR MODIFICATIONS OF SI 2006/2914

2. In regulation 1(2), for the words from "29th" onwards substitute "1st April 2012".
3. In regulation 2(1) —
- (a) for the definition of "the 1996 Act" substitute —  
""the 1990 Act" means the Redundancy Payments Act 1990 (an Act of Tynwald);";
  - (b) in the definition of "employing authority", for paragraphs (a), (b) and (c) substitute —  
"(a) a body specified in paragraph (2) of regulation 4 of the Local Government Pension Scheme (Administration) Regulations 2008 (not being a body specified in paragraph (3) of that regulation) by whom the person is employed immediately before the termination date; or  
(b) a body specified in paragraph (3) of that regulation —
    - (i) by whom the person is employed immediately before the termination date; and
    - (ii) who has designated that person as being eligible for membership of the Scheme under that paragraph;";
  - (c) in the definition of "employment", omit the words from "but does not" onwards.
4. Omit regulation 3
5. In regulation 4(1)(c), for "1st October 2006" substitute "1st April 2012".
6. (1) In regulation 5(1), for "the 1996 Act" substitute "the 1990 Act".  
(2) In regulation 5(2)(a), for "Part 11 of the 1996 Act" substitute "the 1990 Act".
7. (1) In regulation 6(4) (substituted by SI 2009/3150) —

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- (a) for "Chapter 2 (a week's pay) of Part 14 (interpretation) of the 1996 Act" substitute "Schedule 6 to the Employment Act 2006 (an Act of Tynwald)";
  - (b) for "section 227 of that Act" substitute "paragraph 10 of that Schedule".
- (2) In regulation 6(5), for "Part 11 of the 1996 Act" substitute "the 1990 Act".
- 8. Omit regulation 10 and Schedule 1.
  - 9. (1) In regulation 11(1), omit sub-paragraphs (b) to (e).
  - (2) In regulation 11(2), for the words from "1st October" onwards substitute "1st April 2012 and whose termination date is after 31st March 2012 and before 1st October 2012".
  - (3) Omit regulation 11(3) and (4).
- 10. Omit Schedule 1.
  - 11. In Schedule 2, for "1st October 2006" (in each place) substitute "1st April 2012".

PART 3

PARTICULAR MODIFICATIONS OF SI 2007/1166

- 12. (1) Omit regulation 1(2).
  - (2) In regulation 1(3), for "1st April 2008" substitute "1st April 2012".
  - (3) In regulation 1(4), for the definitions of "administering authority" (inserted by SI 2008/1083), "appropriate administering authority" and "appropriate fund" substitute —
    - "administering authority" means Douglas Corporation;
    - "appropriate administering authority" means Douglas Corporation;
    - "appropriate fund", in relation to a member, means the pension fund maintained by Douglas Corporation;".
- 13. In regulation 2(1) (substituted by SI 2008/1083), omit ", and Schedule 1 to,".
  - 14. (1) In regulation 3(2) (substituted by SI 2008/1083), after "following table" insert ", revised in accordance with paragraphs (2A) and (3)".
  - (2) After regulation 3(2) insert —
    - "(2A) On 1st April 2012, the figures in the second column of the table in paragraph (2) ("Range") are revised by —
      - (a) first applying the appropriate increase for the year commencing 1st April 2009 and rounding the result down to the nearest £100, and
      - (b) then making the same calculation in turn for the years commencing 1st April 2010, 1st April 2011 and 1st April 2012."
  - (3) For regulation 3(3) (substituted by SI 2008/1083) substitute —
    - "(3) On the first day of the pay period in which 1st April 2013 falls, and on the first day of the pay period in which each subsequent 1st April falls, the figures referred to in paragraph (2A) are further revised by applying the appropriate increase and rounding the result down to the nearest £100."
  - (4) In regulation 3(3A) (inserted by SI 2008/1083 and substituted by SI 2010/2090), for "1st April 2008" substitute "1st April 2012".
- 15. In regulation 4(2), omit sub-paragraph (f) (inserted by SI 2009/3150).
  - 16. In regulation 5(2)(a), for "three months" substitute "two years".
  - 17. In regulation 10 (substituted by SI 2009/3150) —
    - (a) in paragraph (3), after "reduced" insert "or restricted";
    - (b) omit paragraph (5).
  - 18. Omit regulation 12A (inserted by SI 2009/3150).

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19. In regulation 12B(1) (inserted by SI 2009/3150), for "31st March 2012" substitute "31st March 2015".
20. In regulation 13A(1) (inserted by SI 2009/3150), for "31st March 2012" substitute "31st March 2015".
21. (1) In regulation 14A(1) and (3)(a) (inserted by SI 2009/3150), for "6th April 1988" substitute "1st April 2012".  
(2) In regulation 14A(2) (inserted by SI 2009/3150), for "no later than 31st March 2011" substitute "before the expiration of 2 years beginning with the date of the nomination under regulation 25".  
(3) In regulation 14A(5) (inserted by SI 2009/3150), for "5th April 1988" substitute "31st March 2012".
22. In regulation 15(1), for the words from "in accordance" onwards substitute "so far as permitted by the Income Tax Acts (Acts of Tynwald)".
23. (1) In regulation 18(4), for "31st March 2008" and "31st March 2010" substitute "31st March 2012" and "31st March 2014".  
(2) Omit regulation 18(4B) (inserted by SI 2008/1083).
24. In regulation 19(2), for "31st March 2008" and "31st March 2010" substitute "31st March 2012" and "31st March 2014".
25. (1) In regulation 20(13) (substituted by SI 2010/2090), for "1st April 2008" substitute "1st April 2012".  
(2) In regulation 20(15) (substituted by SI 2008/1083), for "1st October 2008" substitute "1st October 2012".
26. In regulation 21(1), for the words from "in respect" to "2008" substitute "who becomes entitled to a pension or lump sum payment under the Scheme".
27. (1) Omit regulation 22(1) and (2).  
(2) In regulation 22(4), for "Finance Act 2004" substitute "Income Tax Acts (Acts of Tynwald)".
28. In regulation 26(6) (substituted by SI 2008/1083), for "1995" substitute "2006 (an Act of Tynwald)".
29. In regulation 30(6) (substituted by SI 2008/1063), for "31st March 2008" and "1st April 2010" substitute "31st March 2012" and "1st April 2014".
30. For regulation 39(1) (substituted by SI 2008/1083), substitute —  
"(1) A lump sum which is a trivial commutation lump sum for the purpose of section 10B of the Income Tax (Retirement Benefit Schemes) Act 1978 (an Act of Tynwald) may be paid in accordance with that section."

PART 4

PARTICULAR MODIFICATIONS OF SI 2008/238

31. (1) Omit regulation 1(2).  
(2) For regulation 1(3) substitute —  
"(3) These regulations shall come into force on 1st April 2012."
32. In regulation 2(2), for "31st March 2008" substitute "31st March 2012".
33. (1) In the heading to regulation 3, for "1st April 2008" substitute "1st April 2012".  
(2) In regulation 3(2)(a), for "1st April 2008" substitute "1st April 2012".  
(3) In regulation 3(4), for "5th April 1988" substitute "1st April 2012".
34. In the heading to regulation 4, for "1st April 2008" substitute "1st April 2012".
35. In regulation 5, for "1st April 2008" and "31st March 2008" substitute "1st April 2012" and "31st March 2012".

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36. In regulation 6(1) and (2), for "1st April 2008" substitute "1st April 2012".
37. In regulation 7, for "31st March 2008" substitute "31st March 2012".
38. In regulation 8, for "before 1st April 2008" substitute "as soon as practicable after 1st April 2012".
39. (1) In regulation 9(1), after "3(2)" insert "(as modified by regulation 3(2A))".  
(2) In regulation 9(2), for the table substitute —
- | <i>Year commencing</i> | <i>Contribution rate</i> |
|------------------------|--------------------------|
| 1st April 2012         | 5.25%                    |
| 1st April 2013         | 5.5%                     |
| 1st April 2014         | 6.5%".                   |
- (3) In regulation 9(4) for "31st March 2011" substitute "31st March 2015".
40. Omit regulation 13.
41. In regulation 14(3), for the words from "a lump sum" onwards substitute "a lump sum which is a trivial commutation lump sum for the purpose of section 10B of the Income Tax (Retirement Benefit Schemes) Act 1978 (an Act of Tynwald) may be paid in accordance with that section".
42. In Schedule 1 —
- (a) in the list of provisions of SI 1997/1612 —
- (i) for "13(2)(f), (g) and (h)" substitute "13(2)(f)";
- (ii) omit the entries relating to regulations 18, 52, 108A, 122, 122A, 130C, and 136 to 142;
- (iii) in the entries relating to regulations 23 and 55, for "1st April 2008" (in each place) substitute "1st April 2012";
- (iv) in the entries relating to regulations 38, 44 and 76, for "31st March 2008" substitute "31st March 2012";
- (v) for "144 to 161" substitute "145 to 160";
- (vi) for "1A, 5A, 6, 7 and 8" substitute "1A".
- (b) omit the references to SI 1998/568, SI 2000/1164, SI 2000/2826 and SI 2001/2866 and all the instruments from SI 2003/1022 onwards.
43. In Schedule 2 —
- (a) for "1st April 2008" (in each place) substitute "1st April 2012";
- (b) in paragraph 2, for "1st October 2006" substitute "1st April 2012", for "31st March 2016" substitute "31st March 2022", and for "1st April 2016" substitute "1st April 2022";
- (c) in paragraph 3(1)(d), for "1st April 2008" substitute "1st April 2012";
- (d) in paragraph 5, for "1st October 2006" (in each place) substitute "1st April 2012";
- (c) omit paragraph 7.

PART 5

PARTICULAR MODIFICATIONS OF SI 2008/239

44. (1) In regulation 1(1), for "1st April 2008" substitute "1st April 2012".  
(2) Omit regulations 1(2)
45. Omit regulation 3.
46. (1) In regulation 4(2), for "a body which is listed in Schedule 2" substitute "—
- (a) a local authority, or
- (b) a joint board."

- (2) In regulation 4(3), for "a body listed in Part 2 of that Schedule" substitute "—
  - (a) the local authority for a parish district, or
  - (b) a joint board,"and for "body" substitute "authority or board".
- 47. (1) In the heading to regulation 5, omit "community".
- (2) In regulation 5(1), omit "community".
- (3) In regulation 5(2) —
  - (a) for "are community admission bodies" substitute "is an admission body";
  - (b) in sub-paragraph (a) —
    - (i) omit "or managers";
    - (ii) for "School Standards and Framework Act 1998" substitute "Education Act 2001 (an Act of Tynwald)";
    - (iii) omit the words from "either" to "(ii)";
  - (c) omit sub-paragraphs (b) to (g).
- (4) In regulation 5(3), for "(2)(a)(ii)" substitute "(2)(a)".
- (5) Omit regulation 5(4) to (6).
- 48. Omit regulation 6.
- 49. (1) In regulation 7(1), for "a community admission body or an eligible person employed by a transferee admission body" substitute "an admission body".
- (2) In regulation 7(3), at the end of sub-paragraph (a) insert "and", and omit sub-paragraph (c).
- (3) Omit regulation 7(4).
- 50. Omit regulations 8, 9 and 10.
- 51. Omit regulation 11(2) to (7).
- 52. (1) In regulation 12(1), for "section 7 of the Superannuation Act 1972" substitute "section 8 of the Superannuation Act 1984 (an Act of Tynwald)".
- (2) For regulation 12(2) substitute —

"(2) "Public service pension scheme" means a scheme, order, rules or regulations under the Superannuation Act 1984 (an Act of Tynwald)."
- (3) Omit regulation 12(5) and (6).
- 53. In regulation 13(5) (substituted by SI 2010/2090), for "listed in Part 1 of Schedule 2" substitute "specified in regulation 4(2)".
- 54. In regulation 14(7) —
  - (a) for "a transferee admission body" substitute "an admission body";
  - (b) for "service or assets" substitute "service".
- 55. In regulation 16(4)(bb) (inserted by SI 2010/2090), for "1st October 2011" substitute "1st October 2013".
- 56. (1) In regulation 18(5)(b), omit "(including statutory pay)".
- (2) In regulation 18(6), omit the words from "(including" onwards.
- (3) In regulation 18(9) —
  - (a) in the definition of "ordinary adoption leave", for "section 75A of the Employment Rights Act 1996" substitute "section 95 of the Employment Act 2006 (an Act of Tynwald)";
  - (b) in the definition of "ordinary maternity leave", for " section 71" substitute "section 79";

- (c) in the definition of "paternity leave", for "regulations 4 or 8 of the Paternity and Adoption Leave Regulations 2002" substitute "the Paternity Leave (Birth) Regulations 2006 or Part 3 of the Adoption Leave Regulations 2006";
  - (d) in the definition of "period of maternity, paternity or adoption absence", for "section 73 or 75B of the Employment Rights Act 1996" substitute "section 81 or 96 of the Employment Act 2006 (an Act of Tynwald)";
  - (e) omit the definition of "statutory pay".
57. (1) In regulation 20(2), omit the words from "and, in" onwards.
- (2) In regulation 20(6), for "section 218 of the Trade Union and Labour Relations (Consolidation) Act 1992" substitute "section 173 of the Employment Act 2006 (an Act of Tynwald)".
58. For regulation 25(1) and (2) substitute —
- "(1) An active member may elect to pay additional voluntary contributions ("AVCs") into a money purchase pension scheme approved as mentioned in paragraph (2) and established under contract between his appropriate administering authority and an approved insurer.
  - (2) A scheme and a body referred to in paragraph (1) must be approved by the Treasury of the Isle of Man for the purpose of providing benefits to or in respect of public sector staff in the Isle of Man in consideration of AVCs."
59. (1) In regulation 26(3) (substituted by SI 2010/2090) —
- (a) in sub-paragraph (a), for "a registered pension scheme (other than the Scheme)" substitute "an approved scheme or a statutory scheme";
  - (b) omit sub-paragraph (b);
  - (c) in sub-paragraph (c), for "insurance companies (within the meaning of section 275 of the Finance Act 2004)" substitute "approved insurers".
- (2) In regulation 26(7)(b), for "a registered scheme that is not an occupational pension scheme" substitute "an approved personal pension scheme".
60. In regulation 30(1), for sub-paragraphs (a), (b) and (c) substitute "the pension fund maintained by Douglas Corporation".
61. For regulation 31(1) substitute —
- "(1) An administering authority must, on or before 1st January 2013, prepare and publish a written statement setting out the matters mentioned in paragraph (3), and send a copy of it to the Department of Infrastructure."
62. Omit regulation 33(2).
63. In regulation 34(1), for "1st April 2008" substitute "1st April 2012".
64. For regulation 35(1) substitute —
- "(1) An administering authority must, on or before 1st January 2013, prepare and publish a written statement setting out their funding strategy, and send a copy of it to the Department of Infrastructure."
65. In regulation 36(1)(a), for "31st March 2010" substitute "31st March 2014".
66. In regulation 36A (inserted by SI 2009/1025) —
- (a) in paragraph (2), for "31st August 2010" substitute "31st August 2014";
  - (b) in paragraph (3), for "31st October 2010" and "31st March 2010" substitute "31st October 2014" and "31st March 2014";
  - (c) in paragraph (5), for "31st March 2007" substitute "31st March 2011".
67. In regulation 38(3), omit the words from "(a)" to "(b) in any other case,".
68. In regulation 40 (substituted by SI 2009/3150) —
- (a) in paragraph (1), omit the words from "and (b)" onwards;



- (b) in paragraph (2), omit "or (5)";
  - (c) omit paragraph (5);
  - (d) in paragraph (6), for "(2), (4) or (5)" substitute "(2) or (4)";
  - (e) in paragraph (7), omit "or regulation 40A";
  - (f) for paragraph (9)(b) substitute —  
    "(b) paragraph (4) applies."
69. (1) In regulation 44(1), omit "or regulation 86 (changes of fund)".
- (2) Omit regulation 44(5).
70. In regulation 51(3)(b), for "the benefit crystallisation date" substitute "the date on which the member becomes entitled to the lump sum payment".
71. In regulation 53(3), omit the words from ", except" onwards.
72. For regulation 67(1) substitute —  
    "(1) An administering authority must, on or before 1st January 2013, prepare and publish a written statement setting out the matters mentioned in paragraph (3), and send a copy of it to the Department of Infrastructure."
73. In regulation 68(2), for "1st April 2010" substitute "1st April 2013".
74. In regulation 70(3), for "1st April 2008" substitute "1st July 2012".
75. In regulation 76(5), omit "or to make a payment under regulation 86 (changes of fund)".
76. In regulation 77, in the definition of "club scheme" —  
    (a) in paragraph (a), for "Isle of Man) is a registered scheme" substitute "United Kingdom) is an approved scheme or statutory scheme";  
    (b) in paragraph (d), for "section 7 of the Superannuation Act 1972" substitute "section 8 of the Superannuation Act 1984 (an Act of Tynwald)".
77. (1) In regulation 79(1), omit the words from "and where" onwards.
- (2) In regulation 79(2), for "such a transfer payment" substitute "a transfer payment due in respect of the member under the relevant Chapter".
- (3) In regulation 79(3), omit sub-paragraphs (a) and (b).
78. (1) In regulation 80(2), for "a registered pension scheme" substitute "an approved scheme or statutory scheme".
- (2) In regulation 80(4), for "registered pension scheme" substitute "approved scheme or statutory scheme".
79. Omit regulations 81 and 82.
80. (1) In regulation 83(2) (substituted by SI 2008/2425) —  
    (a) for "a registered scheme" substitute "an approved scheme or statutory scheme";  
    (b) omit the words from "and (b)" onwards.
- (2) In regulation 83(3) (substituted by SI 2008/2425), for "a registered scheme" substitute "an approved scheme or statutory scheme".
81. Omit regulations 85 to 87.
82. In Schedule 1 —  
    (a) omit the definitions of "the Former Regulations", "assisted", "local Act scheme", "local education authority", "local government area", "maintained", "passenger transport authority", "passenger transport executive", "registered scheme" and "teachers' scheme";  
    (b) for the definitions of "administering authority" and "appropriate administering authority" substitute —

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" "Administering authority" and "appropriate administering authority" mean Douglas Corporation;"

(c) after the definition of "ARCs" insert —

""Approved", in relation to a pension scheme, means approved by the Assessor of Income Tax under the Income Tax (Retirement Benefit Schemes) Act 1978 (an Act of Tynwald) or Part I of the Income Tax Act 1989 (an Act of Tynwald);

"Approved insurer" has the same meaning as in the Income Tax (Retirement Benefit Schemes) Act 1978 (an Act of Tynwald);"

(d) in the definition of "commencement date", for "1st April 2008" substitute "1st April 2012";

(e) after the definition of "guaranteed minimum" insert —

""Joint board" has the same meaning as in the Local Government Act 1985 (an Act of Tynwald);"

(f) in the definition of "local authority", for "1972" substitute "1985 (an Act of Tynwald)";

(g) for the definition of "occupational pension scheme" substitute —

""Occupational pension scheme" means a scheme or other arrangements -

(a) established by an employer or employers,

(b) comprised in one or more instruments or agreements, and

(c) having or capable of having effect so as to provide benefits -

(i) on retirement,

(ii) on death,

(iii) on having reached a particular age,

(iv) on the onset of serious ill-health or incapacity, or

(v) in similar circumstances.

to or in respect of any or all of the employees of that employer or those employers, or any other employer, (whether or not it also has or is capable of having effect so as to provide benefits to or in respect of other persons);"

(h) after the definition of "pensioner member" insert —

""Personal pension scheme" has the same meaning as in Part I of the Income Tax Act 1989 (an Act of Tynwald);"

(i) after the definition of "the Scheme" insert —

""the scheme actuary" means the means the actuary appointed by the Civil Service Commission for the time being to provide a consulting service on actuarial matters relevant to the Scheme;"

(j) in the definition of "scheme employer", for "listed in Schedule 2 (but see regulation 7(6) and (8))" substitute "specified in regulation 4(2) (but see regulation 7(6))";

(k) after the definition of "scheme function" insert —

""Statutory scheme" has the same meaning as in the Income Tax (Retirement Benefit Schemes) Act 1978 (an Act of Tynwald);"

83. Omit Schedules 2, 3 and 4.

PART 6

PARTICULAR MODIFICATIONS OF SI 2008/1083

84. Omit regulations 1(2), 9(2), 11, 12(b) and (c) and 17(d).

PART 7

PARTICULAR MODIFICATIONS OF SI 2008/2425

85. Omit regulations 1(2), 3, 8, 9(1), 10, 16(a) and 22(a).  
86. In regulation 21, omit "Regulation 130C;".

PART 8

PARTICULAR MODIFICATIONS OF SI 2009/3150

87. Omit regulations 1(2) and (3), 2, 4(b) and (c), 8, 16, 23, 26(b), 28, 31 and 32.

PART 9

PARTICULAR MODIFICATIONS OF SI 2010/2090

88. Omit regulations 1(2) and (3), 2, 3, 4, 24, 31, 36, 40, 41, 54, 55 and 56.

MADE 20<sup>th</sup> February 2012

*D. C. Cretney*

Minister for Infrastructure

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EXPLANATORY NOTE

*(This note is not part of the Scheme.)*

This Scheme applies to the Isle of Man with effect from 1st April 2012, subject to exceptions and modifications, regulations relating to local government superannuation in England and Wales. They are —

- (a) the Local Government Pension Scheme (Benefits, Membership and Contributions) Regulations 2007 (SI 2007/1166) and the Local Government Pension Scheme (Administration) Regulations 2008 (SI 2008/239), which, with related and amending regulations (also applied), constitute the new pension scheme for local government staff and replace the Local Government Pension Scheme Regulations 1997 (SI 2007/1166); and
- (b) the Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2006 (SI 2006/2914), which enable local authorities to pay compensation to staff who are redundant or required to take early retirement, and replace similar regulations (SI 2000/1410); and

It also applies the Local Government Pension Scheme (Management and Investment of Funds) Regulations 1998 (SI 1998/1831) to the pension fund for the new scheme.

