



Jersey

**PUBLIC EMPLOYEES (CONTRIBUTORY
RETIREMENT SCHEME) (NEW MEMBERS)
(JERSEY) REGULATIONS 1989**

Official Consolidated Version

This is an official version of consolidated legislation compiled and issued under the authority of the Legislation (Jersey) Law 2021.

Showing the law from 21 July 2020 to Current



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PUBLIC EMPLOYEES (CONTRIBUTORY RETIREMENT SCHEME) (NEW MEMBERS) (JERSEY) REGULATIONS 1989

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THE STATES in pursuance of Article 2 of the [Public Employees \(Retirement\) \(Jersey\) Law 1967](#), have made the following Regulations –

Commencement [[see endnotes](#)]

1 Interpretation

In these Regulations, unless the context otherwise requires –

“1957 Law” means the [Prison \(Jersey\) Law 1957](#);

“2011 Law” means the [Fire and Rescue Service \(Jersey\) Law 2011](#);

“2012 Law” means the [States of Jersey Police Force Law 2012](#);

“2014 Pensions Law” means the [Public Employees \(Pensions\) \(Jersey\) Law 2014](#);

“Actuary” means a person appointed in accordance with Regulation 10 of the Administration Regulations, to give actuarial advice in respect of the fund;

“added years” means such period of additional pensionable service as may be granted to a member on account of –

- (a) any refund paid or transfer value received, as referred to in repealed Regulation 7 of the General Regulations or transfer payment under Regulation 23 of the Administration Regulations;
- (b) any additional voluntary contributions (and related employer contributions) paid under Regulation 3;
- (c) augmentation pursuant to Regulation 17;
- (d) in the case of a member referred to in Regulation 2(3)(a), any special contributions paid under arrangements made whilst a member of the Former Hospital Scheme;
- (e) any pensionable allowance; and
- (f) an employer-initiated salary reduction and awarded by way of compensation under Regulation 19A;

“Administration Regulations” means the [Public Employees \(Pension Scheme\) \(Administration\) \(Jersey\) Regulations 2015](#);

“Administrator” shall be construed in accordance with Regulation 19 of the Administration Regulations;

“appointed day” means 1st January 1988;

“1990 appointed day” means 1st January 1990;

“average salary” means final pensionable salary, calculated without reference to any pensionable allowance giving rise to added years of pensionable service under Regulation 19;

“category A member” means a member employed –

- (a) as an emergency ambulance officer for the purposes of discharging the States of Jersey’s ambulance service, other than an emergency ambulance officer who ceased to be a member before 1st January 1999;
- (b) as a firefighter (not being the Chief Fire Officer) within the meaning of Article 1 of the 2011 Law;
- (c) as an officer (not being a person appointed as a chief fire officer or deputy chief fire officer of the Airport Rescue and Firefighting Service) in the Airport Rescue and Firefighting Service within the meaning of Article 1 of the 2011 Law;
- (d) as a police officer in the States Police Force within the meaning of Article 1 of the 2012 Law;
- (e) as a prison officer,

not being a category B or category C member;

“category B member” means a member who is –

- (a) an air traffic control officer in the “air traffic control unit”, within the meaning of Article 1(1) of the [Air Navigation \(Jersey\) Law 2014](#) maintained at Jersey Airport;
- (b) a person employed as the chief ambulance officer or assistant chief ambulance officer for the purposes of discharging the States of Jersey’s ambulance service, whose basic salary due under his or her contract of employment, with effect from 1st January 2003, is reduced by 4%;
- (c) a person appointed as a chief fire officer or deputy chief fire officer of the Airport Rescue and Firefighting Service;
- (d) the Chief Fire Officer within the meaning of Article 1 of the 2011 Law;
- (e) the Chief Officer of the States Police Force within the meaning of Article 1 of the 2012 Law;
- (f) the prison Governor within the meaning of Article 1(1) of the 1957 Law;

“category C member” means a member employed as a prison officer –

- (a) whose employment first commenced on or after 1st February 2013; or
- (b) who, in accordance with Regulation 2(14)(c), was re-admitted or admitted to the scheme before the coming into force of Regulation 8 of the Membership and Benefits Regulations;

“child” means, in respect of an individual who is a member, pensioner or deferred pensioner, any person who is –

- (a) a natural child of that individual whether or not born of a marriage entered into by that individual;
- (b) a step-child of that individual by virtue of a marriage or civil partnership entered into by that individual;
- (c) legally adopted by that individual; or
- (d) any other person which the Committee is satisfied is a proper recipient of a child’s pension under these Regulations:

Provided that –

- (i) a child *en ventre sa mère* at the date of that individual’s death who would fall within sub-paragraph (a) or (b) shall be included in this definition,
- (ii) a person who has attained the age of 16 years may be treated as a child for the purposes of these Regulations if the person has not attained the age of 23 years, and either is receiving full-time education in an educational establishment approved by the Committee, or is not receiving full-time education but the Committee is satisfied that it remains appropriate to treat the person as a child for the purposes of these Regulations;

“Committee” means the Committee of Management construed in accordance with Article 4 of the 2014 Pensions Law and Regulation 2 of the Administration Regulations;

“Crown Officer” means the Bailiff, the Deputy Bailiff, the Attorney General and the Solicitor General;

“deferred pensioner” means a former member entitled to a pension under Regulation 8 which has not yet become payable;

“dependant” means, in relation to any deceased member, deferred pensioner or pensioner –

- (a) any adult person; or
- (b) any person who is not an adult and is not a child as defined under these Regulations,

who was at the time of his or her death or when an election took place under Regulation 14 dependant on him or her for the provision of all or most of the ordinary necessities of life;

“employee” means a person employed by an employer who the employer certifies is –

- (a) a full-time employee or a part-time employee;
- (b) employed on a permanent basis or on a fixed term contract; and
- (c) not a member of any other scheme made or approved by the States;

“employer” means –

- (a) the States Employment Board within the meaning of the [Employment of States of Jersey Employees \(Jersey\) Law 2005](#), in respect of the States or any administration of the States;
- (b) any other employer –
 - (i) admitted to the scheme under repealed Regulation 9 of the General Regulations,
 - (ii) treated as if admitted to the scheme under any enactment which provides for that employer to become an employer for the purposes of the scheme in respect of member's whose employment with the States Employment Board is transferred to that employer, or
 - (iii) treated as if admitted to the scheme under paragraph 2(4) and (5) of Schedule 1 to the Membership and Benefits Regulations;

“employer-initiated salary reduction” means in relation to a member's salary, the application of a reduction to that salary by an employer as a result of –

- (a) a workforce or other organisational restructure affecting that member's employment; or
- (b) a re-evaluation of any salary scale or structure that may apply in respect of that member's employment;

“equivalent scheme established outside Jersey” shall be construed in accordance with Article 131CG of the Income Tax Law;

“1989 Existing Members Regulations” means the [Public Employees \(Contributory Retirement Scheme\) \(Existing Members\) \(Jersey\) Regulations 1989](#);

“final pensionable salary” means, subject to Regulation 21, the salary received by a member during the best successive 365 days in the 3 years immediately before and including the day on which the member ceases to be an employee:

Provided that –

- (a) if the member has received salary for less than 365 days in the last 3 years, final pensionable salary shall be the total salary received in the last 3 years divided by the numbers of days for which the member received salary in those years multiplied by 365;
- (b) a member whose salary has, to the satisfaction of the Committee, been reduced or discontinued owing to ill-health or injury shall be deemed for the purposes of this definition to have received the salary which the member would otherwise have received (but for the reduction or discontinuance) as certified by the employer;
- (c) if, during the 3 years immediately preceding the day on which the member ceases to be an employee, the member was absent from duty under Regulation 2(13), and contributions were paid in respect of the member's absence on the basis of the salary the member would have received (as determined by the employer), such salary shall be taken into account for the purpose of determining final pensionable salary;
- (d) if, during the 3 years immediately preceding the day on which the member ceases to be an employee, the member was absent from duty under Regulation 2(13), and contributions were not paid in respect of the member's

absence, the period of absence shall be disregarded in accordance with sub-paragraph (e) for the purpose of determining final pensionable salary;

- (e) if the period of absence is disregarded under sub-paragraph (d), the 3 years immediately preceding the day on which the member ceases to be an employee shall mean –
- (i) the period from the day the member returned from absence to the day the member ceases to be an employee, plus
 - (ii) the period immediately preceding the day on which the member's absence commenced which, when added to the period in clause (i), equals 3 years,

and the 2 periods in clauses (i) and (ii) shall be treated as if they were continuous;

“Former Hospital Scheme” means the Federated Pension Scheme for Medical, Nursing and Auxiliary Staff in Jersey, governed by the Definitive Deed approved by the States on the 10th day of May 1972;

“Former Hospital Scheme Regulations” means the [Public Employees \(Contributory Retirement Scheme\) \(Former Hospital Scheme\) \(Jersey\) Regulations 1992](#);

“Former Hospital Scheme Rules” means the rules governing the Former Hospital Scheme;

“fund” shall be construed in accordance with Article 5 of the 2014 Pensions Law;

“Funding and Valuation Regulations” means the [Public Employees \(Pension Scheme\) \(Funding and Valuation\) \(Jersey\) Regulations 2015](#);

“General Regulations” means the [Public Employees \(Contributory Retirement Scheme\) \(General\) \(Jersey\) Regulations 1989](#);

“Income Tax Law” means the [Income Tax \(Jersey\) Law 1961](#);

“Law” means the [Public Employees \(Retirement\) \(Jersey\) Law 1967](#);

“low-hours employee” means any person who works regularly each week, but does not work for 18 or more hours per week or, if the person is a medical consultant, for 6 or more sessions per week;

“lump sum recipients” means one or more of a class consisting of –

- (a) any of the member's relations or dependants;
- (b) any individual or person nominated by the member by notice in writing addressed to and received by the Committee during the member's lifetime to receive the whole or any part of such benefit; and
- (c) the member's estate,

which the Committee shall at its absolute discretion determine as a recipient of a lump sum payable on the death of a member;

“member” means an employee who joins or rejoins the scheme pursuant to Regulation 2 or Regulation 2A, for so long as the member remains an employee and “membership” shall be construed accordingly;

“Membership and Benefits Regulations” means the [Public Employees \(Pension Scheme\) \(Membership and Benefits\) \(Jersey\) Regulations 2015](#);

“normal retiring age” means –

- (a) for category A members employed as prison officers, subject to the modifications set out in Regulations 5(2), 6(8) and 8(1AA), 60 years;
- (b) for all other category A members, 55 years;
- (c) for category B members, 60 years;
- (d) for category C members, 60 years; and
- (e) for all other members, 65 years,

provided that in the case of a Crown Officer or Magistrate who continues to hold office after the age of 65 years it shall mean the age attained on the date on which he or she ceases to hold office;

“part-time employee” means –

- (a) any person who regularly works for 18 or more hours per week but fewer than full-time hours or, if the person is a medical consultant, who regularly works for 6 or more sessions per week but fewer than the sessions worked by a full-time medical consultant; or
- (b) a low-hours employee;

“pensionable allowance” means a payment or allowance which is for the time being declared under Regulation 18 to be a pensionable allowance;

“pensionable service” means (subject to Regulations 2(13), 2(15) and 21) the member’s last or only period of continuous service whilst a member of the scheme in accordance with these Regulations and, in the case of a member referred to in Regulation 2(2)(a), service as defined under the 1967 Regulations, and, in the case of a member referred to in Regulation 2(3)(a), not being a person to whom Regulation 2(8)(c) applies, or in the case of a member who transferred into the scheme from the Former Hospital Scheme, contributory service as defined under the Former Hospital Scheme Rules, together with any added years or any period of notional pensionable service awarded under Regulation 17;

“pensioner” means a former member or deferred pensioner in receipt of a pension under these Regulations;

“prison officer” has the meaning given in Article 1(1) of the 1957 Law;

“qualifying service” means (subject to Regulation 2(15)) the member’s last or only period of continuous service whilst a member of the scheme in accordance with these Regulations, together with –

- (a) in the case of a member referred to in Regulation 2(2)(a), service as defined under the 1967 Regulations, excluding any period of service granted in lieu of a transfer value under Regulation 15 of the 1967 Regulations but including any period of pensionable service under a transferring arrangement in respect of which a payment was received under that Regulation (whether directly or indirectly) but excluding any notional pensionable service granted by such transferring arrangement;
- (b) in the case of a member referred to in Regulation 2(3)(a) or in the case of a member who transferred into the scheme from the Former Hospital Scheme, contributory service as defined under the Former Hospital Scheme Rules, including any period of pensionable service under a transferring arrangement in respect of which a payment was received under Rule 41 of those Rules

- (whether directly or indirectly) excluding any notional pensionable service granted by such transferring arrangement;
- (c) in the case of a member where the Administrator has received a payment on the member's behalf from a transferring arrangement in accordance with repealed Regulation 7 of the General Regulations or Regulation 23 of the Administration Regulations –
- (i) if the transferring arrangement is a policy of a like nature to an annuity or a personal pension scheme, the added years awarded in respect of that payment, or
- (ii) if the transferring arrangement is not a policy of a like nature to an annuity or a personal pension scheme, the period of pensionable service under the transferring arrangement (excluding any notional pensionable service granted by the transferring arrangement);
- (d) in the case of a person who became a member under Regulation 2(2)(c), 2(2)(d) or 2(2)(e), such service as the person would have completed under the 1967 Regulations prior to the appointed day if the condition that a person must be able to complete 10 years' service before normal retiring age had not applied and if part-time employees and persons employed on contract had not been excluded;
- (e) in the case of a person who became a member under Regulation 2(3)(c), 2(3)(d), or 2(3)(e), such service as the person would have completed under the Former Hospital Scheme Rules prior to the 1990 appointed day if the condition that a man must not have attained the age of 55 years and a woman must not have attained the age of 50 years had not applied and if part-time employees working less than 35 hours a week but 18 or more hours a week and persons employed on a fixed-term contract of at least one year and one day in duration had not been excluded;
- (f) in the case of a person to whom Regulation 2(9)(e), 2(9)(f) or 2(14)(b) applies, such additional service as the person would have been able to complete as a member before 1st January 1996 if a low-hours employee were then eligible to be a member; and
- (g) any period of notional qualifying service awarded under Regulation 17;

“1967 Regulations” means the [Public Employees \(Contributory Retirement Scheme\) \(Jersey\) Regulations 1967](#);

“relations” means –

- (a) the widow, widower or surviving civil partner of the member or any former husband, wife or civil partner of the member;
- (b) any child or other descendant of the member and the husband, wife, civil partner, widow, widower or surviving civil partner of any such child or other descendant;
- (c) the father or mother (whether natural or adoptive) or other ancestor of the member and the widow, widower or surviving civil partner of such father, mother or other ancestor; and
- (d) any brother or sister of the member (whether of the whole blood or the half blood and whether natural or adoptive) and the widow, widower or surviving civil partner of any such person,

and for this purpose “child” includes a stepchild, a legally adopted child and a child to whom in the opinion of the Committee the member or other person as appropriate stands, or would but for the member’s death have stood, *in loco parentis*;

“repealed Regulation 7 of the General Regulations” means Regulation 7 of the General Regulations as it was in force immediately prior to its repeal by the Transitional Regulations;

“repealed Regulation 9 of the General Regulations” means Regulation 9 of the General Regulations as it was in force immediately prior to its repeal by the Transitional Regulations;

“salary” means the basic salary or wage of a member, together with the member’s pensionable allowances, if any, but does not include –

- (a) overtime payments;
- (b) payments of a temporary nature;
- (c) payments in respect of untaken leave; or
- (d) extra hours payments, stand-by payments, call-out payments, or any other payment, unless the employer has declared the payments to be a pensionable allowance under Regulation 18(1);

“salary reduction date” means the date an employer-initiated salary reduction is applied;

“scheme” means the pension scheme established by the 1967 Regulations;

“service” means the period of employment with an employer computed in years and complete days;

“session” means a working period of not less than 3½ hours;

“spouse” means a widow or widower;

“Transitional Regulations” means the [Public Employees \(Pension Scheme\) \(Transitional Provisions, Savings and Consequential Amendments\) \(Jersey\) Regulations 2015](#);

“Treasurer” means the Treasurer of the States;

“United Kingdom transferring arrangement” means a registered pension scheme within the meaning of section 150(2) of the Finance Act 2004 (c.12) of the United Kingdom.²

2 Eligibility and membership³

- (1) Subject to the provisions of this Regulation, an employee shall become a member of the scheme from the date his or her employment begins.⁴
- (2) To qualify in accordance with this paragraph an employee, not being a person qualified in accordance with paragraph (3), must have become an employee before the appointed day and must –
 - (a) have participated in the scheme on the day immediately preceding the appointed day;

- (b) have been eligible to do so but for the fact that the employee was under the age of 20 years;
 - (c) have been eligible to do so but for the fact that the employee could not complete 10 years' service before normal retiring age under the 1967 Regulations, though on entering service the employee was not within 5 years of normal retiring age;
 - (d) have been eligible to do so but for the fact that the was a part-time employee and, if applicable, the fact that the employee was under the age of 20 years or the fact that the employee could not complete 10 years' service before normal retiring age under the 1967 Regulations, though on entering service the employee was not within 5 years of normal retiring age; or
 - (e) have been eligible to do so but for the fact that the employee was not employed on a permanent basis but was employed on a fixed term contract of at least one year and one day in duration which is, with the consent of the Chief Minister, expressed to be pensionable and, if applicable, the fact that the employee was under the age of 20 years or the fact that the employee could not complete 10 years' service before normal retiring age under the 1967 Regulations, though on entering service the employee was not within 5 years of normal retiring age, and/or the fact that the employee was a part-time employee.
- (3) To qualify in accordance with this paragraph an employee must have become an employee before the 1990 appointed day and –
- (a) have participated in the Former Hospital Scheme as a contributory member on or after 30th December 1989;
 - (b) have been eligible to do so but for the fact that the employee was under the age of 20 years;
 - (c) have been eligible to do so but for the fact that, in the case of a man, the man was on entering service over 55 years of age, or, in the case of a woman, that the woman was on entering service over 50 years of age, though in either case on entering service the man or the woman was not within 5 years of normal retiring age;
 - (d) have been eligible to do so but for the fact that the employee was a part-time employee who worked fewer than 35 hours a week and, if applicable, the fact that the employee was under the age of 20 years or the fact that, in the case of a man, he was on entering service over 55 years of age, or, in the case of a woman, that she was on entering service over 50 years of age, though in either case on entering service the man or the woman was not within 5 years of normal retiring age; or
 - (e) have been eligible to do so but for the fact that the employee was not employed on a permanent basis but was employed on a fixed term contract of at least one year and one day in duration which is, with the consent of the Chief Minister, expressed to be pensionable and, if applicable, the fact that the employee was under the age of 20 years or the fact that, in the case of a man, he was on entering service over 55 years of age, or, in the case of a woman, that she was on entering service over 50 years of age, though in either case on entering service the man or the woman was not within 5 years of normal retiring age, and/or the fact that the employee was a part-time employee who worked fewer than 35 hours a week,

and in the case of sub-paragraphs (a) and (b), if the employee has subsequently ceased to be an employee participating in the Former Hospital Scheme, the employee must not have received a refund of the employee's own contributions, nor have elected to take a transfer payment from the Former Hospital Scheme.

- (4) ⁵
- (5) These Regulations shall apply to –
- (a) an employee qualified in accordance with paragraph (2)(a) or (2)(b) or (3)(a) or (3)(b) only if the employee exercises an option that they shall apply to the employee, but once made such an option shall be irrevocable;
 - (b) an employee qualified in accordance with paragraph (3)(c) or (3)(d) who has not been granted an exemption under paragraph (7); and
 - (c) any other employee qualified in accordance with this Regulation who has not exercised an option to be a member to whom the 1989 Existing Members Regulations apply.⁶
- (6) An employee shall exercise the employee's option on a form to be supplied by the Chief Minister and such option shall be exercised before a date to be specified by the Chief Minister, provided that if a member dies before the expiry of the time limit applicable to the employee without having opted, subject to the agreement of the trustee of the Former Hospital Scheme in the case of a member to whom paragraph (3) applies, the employee shall be deemed to have opted in the way that the Committee on the advice of the Actuary considers to be in the interests of the employee's family or estate.
- (7) An employee qualified in accordance with paragraph (3)(c) or (3)(d) who wishes to be exempted from the application of these Regulations may apply to the Chief Minister, on a form to be supplied by, and before a date to be specified by, the Chief Minister, and if the Chief Minister, on considering the application, is of the opinion that the applicant has made adequate alternative pension arrangements apart from the scheme, the Chief Minister may grant the employee such exemption.⁷
- (8) These Regulations shall apply with effect from –
- (a) the appointed day in the case of an employee qualified in accordance with paragraph (2), and from that date, if appropriate, the 1967 Regulations shall cease to apply to the employee;
 - (b) the 1990 appointed day in the case of an employee qualified in accordance with paragraph (3), not being a person to whom sub-paragraph (c) applies, and from that date, if appropriate, the Former Hospital Scheme Rules shall cease to apply to the employee;
 - (c) the date of determination of the Former Hospital Scheme in the case of an employee qualified in accordance with paragraph (3)(a) who has exercised an option that these Regulations shall apply to the employee with effect from that date, and from that date the Former Hospital Scheme Rules shall cease to apply to the employee.⁸
- (9) An employee shall become a member of the scheme on the day from which these Regulations apply to the employee, except that –
- (a)

- (b) if an employee who entered service before 1st July 2004 (other than a low-hours employee who entered service before 1st August 2000) is not already a member of the scheme or the Former Hospital Scheme and has not attained the age of 30 years on the day from which these Regulations apply to the employee, the employee shall become a member of the scheme only if the employee opts to join (on a form to be supplied by the Chief Minister), but once made such an option shall be irrevocable. Once the employee has reached the age of 30 years the employee shall become a member of the scheme;
- (c) a part-time employee over the age of 30 to whom these Regulations apply before 30th August 1989 shall if the employee notifies the Chief Minister (on a form to be supplied by the Chief Minister) that the employee wishes to do so become a member with effect from 30th August 1989;
- (d) a part-time employee over the age of 20 qualified in accordance with paragraph (3) shall, if the employee notifies the Chief Minister (on a form to be supplied by the Chief Minister) that the employee wishes to do so, become a member with effect from 1st October 1992; and
- (e) a low-hours employee who entered service before 1st August 2000 shall only become a member if the employee opts on or after 1st July 1998 or the date on which the employee entered service (whichever date is the later) to join (on a form to be supplied by the Chief Minister) but, once made, such an option shall be irrevocable;
- (f) a low-hours employee who –
 - (i) has been an employee continuously since a date before 1st July 1998,
 - (ii) makes an option under sub-paragraph (e) or under paragraph (14) before 31st December 1998, and
 - (iii) in making the employee's option, notifies the Chief Minister (on a form to be supplied by the Chief Minister) that the employee wishes to do so,shall become a member with effect from 1st January 1996, the date on which the member became an employee to whom clause (i) refers or the date of attaining 20 years, or (if applicable) the day after the employee's previous membership of the scheme ceased, whichever is later.⁹
- (10) An employee shall be required to pay contributions as specified in Regulation 3 as from the day the employee became a member but may be allowed to pay by instalments, over such period as the Committee may determine, the amount due for any period which has already elapsed.
- (11) A member who is not a low-hours employee shall not, by reason only of the fact that the member becomes a low-hours employee on or after 1st July 1998 (that is to say, without a break in service), cease to be a member.¹⁰
- (12) A member who –
 - (a) was admitted or re-admitted to the scheme under these Regulations before 1st July 1998; and
 - (b) immediately before the member was admitted or re-admitted would have been eligible for membership but for the fact that the member was a low-hours employee,

may, if the member notifies the Chief Minister by 31st December 1998 (on a form to be supplied by the Chief Minister) that the member wishes to do so, opt to be admitted or re-admitted under these Regulations with effect from 1st January 1996, the date of commencement of the member's last continuous period as a low-hours employee or the date of attaining 20 years, whichever is later.¹¹

- (13) Where a member is absent from duty (other than by reason of ill-health or injury) with the agreement of the employer, the member shall be deemed to remain a member for a period not exceeding 2 years or such greater period as the Committee may in any case determine –

Provided that –

- (a) pensionable service up to and after the member's period of absence shall be treated as continuous, but the period of absence shall only count as pensionable service if the member continues to contribute (on the basis of the salary the member would otherwise have received, as determined by the employer), or on the member's return to service the member pays such arrears of contributions over such period as the Committee shall agree;
- (b) if the period of absence counts under sub-paragraph (a) of this proviso, the employer shall continue to contribute to the fund (on the basis of the member's salary as determined under that sub-paragraph) or pay such arrears of contributions on the member's return to service, over the same period as in that sub-paragraph as appropriate; and
- (c) where a member ceases to be a member during such period of absence (or before the member's full arrears of contributions have been paid under sub-paragraph (a) of this proviso) the period of absence shall count as pensionable service for the purpose of calculating any benefits payable under the scheme only to the extent determined by the Actuary as appropriate to the contributions that have been paid in respect of such period of absence.¹²

- (14)

- (a) Subject to sub-paragraphs (aa), (b) or (c), a person who was and who ceased (either because the person became a low-hours employee before 1st July 1998 or for any other reason) to be a member of the scheme under these Regulations, the 1989 Existing Members Regulations, the 1967 Regulations (such cessation occurring on or after the appointed day) or the Former Hospital Scheme Regulations (such cessation occurring on or after the 1990 appointed day) who again becomes an employee shall, unless the person is re-admitted to the scheme under the 1989 Existing Members Regulations, be re-admitted or admitted to the scheme under these Regulations in accordance with paragraph (15).
 - (aa) On or after the coming into force of Regulation 8 of the Membership and Benefits Regulations, a person referred to in sub-paragraph (a), cannot apply to be re-admitted (or admitted) to the scheme under these Regulations.
 - (b) In the case of a low-hours employee who has been a low-hours employee continuously since a date before 1st August 2000, the employee will be re-admitted or admitted to the scheme under these Regulations in accordance with paragraph (15) only if the employee opts to do so (on a form to be supplied by the Chief Minister) on or after 1st July 1998 or the date on which the employee entered service (whichever date is the later) but, once made, such an option shall be irrevocable.

- (c) In the case of a person described in sub-paragraph (a) who on again becoming an employee, is employed as a prison officer, he or she shall be re-admitted or admitted (as the case may be) to the scheme under these Regulations as a category C member (regardless of whether that person was previously employed as a category A member as a prison officer), and in accordance with paragraph (15).¹³

(15)

- (a) Sub-paragraph (b) applies where a member is re-admitted to the scheme in accordance with the provisions of paragraph (14) and –
 - (i) he or she is entitled to a deferred pension in respect of such previous period of membership (or to any corresponding deferred lump sum if the previous period of membership was under the Former Hospital Scheme Regulations) and has requested to waive such entitlement, or
 - (ii) he or she is not so entitled as mentioned in clause (i) and has neither elected to receive a refund of his or her contributions under Regulation 8(3) nor received nor is due to receive such a refund under Regulation 8(7), nor has a transfer value been paid in respect of him.
- (b) Subject to the provisions of Regulation 17 of the General Regulations, if a member to whom this sub-paragraph applies so requests, he or she shall have his or her pensionable service and qualifying service after the date of re-admittance treated as continuous with his or her respective previous periods of pensionable service and qualifying service, and any entitlement to a deferred pension, deferred lump sum, refund of contributions or transfer value as mentioned in sub-paragraph (a) shall cease in respect of that member.
- (c) A member re-admitted to the scheme in accordance with the provisions of paragraph (14) who received a refund of contributions in respect of the member's respective previous periods of membership may if the member wishes pay to the Administrator the net sum refunded to the member, in which case the member's pensionable service and qualifying service after the date the member is re-admitted shall, subject to the provisions of Regulation 17 of the General Regulations, be treated as continuous with the member's respective previous periods of pensionable service and qualifying service, subject to such reduction as the Actuary determines to be appropriate having regard to the loss of tax deducted when the member received the refund and of investment return.
- (d) Save as provided in sub-paragraphs (b) and (c), when a member is re-admitted to the scheme in accordance with the provisions of paragraph (14) (including a member in respect of whom a transfer value was paid at the end of the member's previous period of pensionable service), the member's pensionable service and qualifying service under these Regulations after the date the member is re-admitted shall be treated as entirely separate from the member's respective previous periods of pensionable service and qualifying service and any benefits remaining due to the member in respect of the previous periods of pensionable service and qualifying service shall be unaffected by the fact that the member has been re-admitted to the scheme under these Regulations.
- (e)

- (i) In the case of an employee who was a member under the 1967 Regulations or the 1989 Existing Members Regulations, previous pensionable service under the 1967 Regulations and/or the 1989 Existing Members Regulations which is treated as continuous under sub-paragraph (b) or (c) shall, subject to these Regulations, entitle the member to a pension at the accrual rate of 1/45th or 1/60th, whichever rate applied to the member under the 1967 Regulations or the 1989 Existing Members Regulations;
- (ii) In the case of an employee who was a member under the Former Hospital Scheme Regulations, previous pensionable service under the Former Hospital Scheme Regulations, which is treated as continuous under sub-paragraph (b) or (c) shall, subject to these Regulations, entitle the member to a pension at the accrual rate of 1/60th.¹⁴

2A Membership in concurrent employment¹⁵

- (1) In this Regulation “concurrent employment” means an employment with an employer that the employee performs concurrently with another employment by virtue of which the employee is already a member of the scheme.
- (2) An employee who, on or after the coming into force of Regulation 8 of the Membership and Benefits Regulations –
 - (a) is a member of the scheme under the 1967 Regulations, the 1989 Existing Members Regulations, the Former Hospital Scheme Regulations or these Regulations; and
 - (b) enters into a concurrent employment,

notwithstanding the closure of the scheme under Article 10(1) of the 2014 Pensions Law, that employee shall be a member of the scheme under these Regulations in respect of that concurrent employment for the purposes of accruing retirement benefits in respect of that employment.

3 Member’s contributions

- (1) A member shall pay such contributions to the fund as are required under Regulation 11(2) or 14 of, and Schedule 3 to, the Funding and Valuation Regulations.¹⁶
- (2) An employer shall, in respect of member contributions, pay those contributions to the Administrator in the manner required under Regulation 11(8) of the Funding and Valuation Regulations.¹⁷
- (3) A member may by notice in writing to the Committee elect to pay additional voluntary contributions from such date as may be agreed by the Committee, in order to be entitled to such added years as the Committee on the advice of the Actuary shall decide, on the basis of no actuarial cost to the fund, the payment of additional voluntary contributions being subject to such minimum and maximum amounts as the Committee on the advice of the Actuary may determine, so however that a member may vary the amount of the member’s additional voluntary contributions with the agreement of the Committee.
- (4) Without prejudice to a person’s rights under paragraph (3), a person who became a member under Regulation 2(2)(c) or 2(3)(c) may, within 6 months from the date of

promulgation of these Regulations or such later date as specified by the Chief Minister, opt to pay additional voluntary contributions in order to be entitled to added years not exceeding the period of service the person would have completed under the 1967 Regulations prior to the appointed day if the condition that a person must be able to complete 10 years' service before normal retiring age had not applied or, as the case may be, the period of service the person would have completed under the Former Hospital Scheme Rules prior to the 1990 appointed day if the condition that a man must on entering service not be over 55 years and a woman must on entering service not be over 50 years had not applied. If the person so elects the person's employer shall pay 50% of the contribution necessary. The contributions payable by the member and the employer shall be determined by the Actuary so that their value shall equate to the value of the additional benefits on the basis that the added years will entitle the member to a pension (subject to these Regulations) –

- (a) in the case of a member referred to in Regulation 2(2)(c), at the accrual rate of 1/45th or 1/60th, whichever rate would have applied to the member under the 1967 Regulations; or
 - (b) in the case of a member referred to in Regulation 2(3)(c), at the accrual rate of 1/60th.¹⁸
- (5) A member referred to in Regulation 2(3)(a) who is at the 1990 appointed day paying special contributions in accordance with arrangements made under the Former Hospital Scheme may continue to pay such contributions and receive the benefits thereof according to those arrangements, whether or not the member chooses also to make the election referred to in paragraph (3).¹⁹
- (6) ²⁰
- (7) Subject to paragraph (9), in any case where and for so long as the salary of a member is reduced (other than by reason of ill-health or injury) and in the opinion of the employer such reduction is not due to the wilful fault of the member, the member may within 3 months of the date on which the reduction takes effect give notice in writing to the Committee that the member wishes to continue to pay contributions at the rate at which the member was paying them immediately before the reduction and thereupon for all the purposes of the scheme (unless and until such notice is withdrawn by the member) the member's salary shall be deemed to be an amount equal to that of the member's salary immediately before such reduction.²¹
- (8) Paragraph (1) shall be subject to the provisions of Regulation 2(13).²²
- (9) Paragraph (7) does not apply where a member's salary is reduced as a result of an employer-initiated salary reduction.²³

4 Employer's contributions

- (1) Subject to the proviso in Regulation 2(13) and Regulation 3(4), an employer shall pay such contributions to the fund as are required under Regulation 11(2) or 15 of, and Schedule 4 to, the Funding and Valuation Regulations.²⁴
- (2) ²⁵
- (3) With effect from 1st January 1999, the employer of each member who is employed as an Emergency Ambulance Officer in the States of Jersey Ambulance Service shall pay additional contributions to the scheme that represent the total difference

in cost between providing all such members' benefits and the cost that would have been incurred to the scheme if those members had not been category A members.²⁶

- (4) The amount to be paid in any year under paragraph (3) shall be the amount specified in respect of that year by the Actuary in a certificate provided to the Committee.²⁷
- (5) With effect from 1st January 2003, the employer of each member who is employed as the Chief Ambulance Officer or an Assistant Chief Ambulance Officer in the States of Jersey Ambulance Service and is treated as a category B member shall pay additional contributions to the scheme that represent the total difference in cost between providing all such members' benefits and the cost that would have been incurred to the scheme if those members had not been category B members.²⁸
- (6) The amount to be paid in any year under paragraph (5) shall be the amount specified in respect of that year by the Actuary in a certificate provided to the Committee.²⁹
- (7) Each employer shall pay such contributions to the fund as may be required under Regulation 7 or 17.³⁰
- (8) An employer's contributions shall be paid to the Administrator in the manner required under Regulation 11(7) of the Funding and Valuation Regulations.³¹
- (9) ³²

5 Retirement at or after normal retiring age

- (1) Subject to paragraphs (3) and (4), and Regulation 17 of the General Regulations, on retirement from service at or after normal retiring age, a member is entitled to receive a pension calculated as follows –
 - (a) in the case of a category A member or a category B member –
 - (i) the annual rate of pension is 1/45 of the member's average salary for each completed year (and pro rata for completed days) of pensionable service which relates to participation in the scheme under the 1967 Regulations or participation in the Former Hospital Scheme under the Former Hospital Scheme Rules,
 - (ii) the annual rate of pension is 1/60th of the member's average salary for each completed year (and pro rata for completed days) of pensionable service in respect of the remainder of the member's pensionable service, and
 - (iii) disregarding any added years, the member's pensionable service cannot exceed 35 years by limiting (if necessary) the member's pensionable service which counts under clause (ii);
 - (b) in the case of a category C member, the annual rate of pension is 1/70th of the member's average salary for each completed year (and pro rata for completed days) of pensionable service;
 - (c) in the case of any other member –
 - (i) the annual rate of pension is 1/60 of the member's average salary for each completed year (and pro rata for completed days) of pensionable service which relates to participation in the scheme under the 1967

Regulations or participation in the Former Hospital Scheme under the Former Hospital Scheme Rules,

- (ii) the annual rate of pension is 1/80th of the member's average salary for each completed year (and pro rata for completed days) of pensionable service in respect of the remainder of the member's pensionable service, and
 - (iii) disregarding any added years, the member's pensionable service cannot exceed 45 years by limiting (if necessary) the member's pensionable service which counts under clause (ii).³³
- (2) In this Regulation, "normal retiring age" means in the case of a member who became, before 1st March 2009, a category A member of the scheme under these Regulations employed as a prison officer, 55 years.³⁴
- (3) Paragraph (4) applies where –
- (a) an employer-initiated salary reduction is applied to a member's salary; and
 - (b) the member is awarded added years under Regulation 19A.³⁵
- (4) Where this paragraph applies –
- (a) the member's salary received in any period before an employer-initiated salary reduction is applied, is to be disregarded for the purposes of calculating the annual rate of pension under paragraph (1)(a)(i) and (ii), (c) or (b)(i) and (ii); and
 - (b) for the purposes of that calculation under paragraph (1)(a)(i) and (ii), (c) or (b)(i) and (ii), the member's average salary is –
 - (i) in the case of a member who retires from service 3 or more years after the salary reduction date, that member's final pensionable salary received on and after the salary reduction date during the best successive 365 days in the 3 years immediately before, and ending on the day on which he or she retires from service;
 - (ii) in the case of a member who retires from service less than 3 years' but more than one year after the salary reduction date, that member's final pensionable salary received on and after the salary reduction date during the best successive 365 days in the period commencing on the salary reduction date and ending on the day on which he or she retires from service; or
 - (iii) in the case of a member who retires from service one year or less after the salary reduction date, that member's final pensionable salary received on and after the salary reduction date, divided by the number of days for which the member received that salary multiplied by 365, and ending on the day on which he or she retires from service.³⁶

6 Pensions payable before normal retiring age to members with 10 years' pensionable service³⁷

- (1) Subject to paragraph (2), this Regulation applies to a member who has completed a minimum of 10 years' pensionable service and who –

- (a) in the case of a Crown Officer or the Magistrate, retires or has his or her appointment terminated at any time after attaining the age of 60 up to (but not including) the age of 65; or
 - (b) in any other case, retires or has his or her employment terminated at any time not more than 5 years before attaining normal retiring age.³⁸
- (2) This Regulation does not apply to a member who became, on or after 1st March 2009, a category A member of the scheme under these Regulations.³⁹
- (3) A member to whom this Regulation applies shall receive a pension under the scheme calculated in accordance with paragraph (5), paragraph (6) or paragraph (7).
- (3A) This paragraph applies to a category A member who retires or has his or her employment terminated on or after 9th February 2011 and whose pension, either in whole or in part, is attributable to a transfer payment received by –
 - (a) the Treasurer on or after 9th February 2011 but before 1st January 2015, in accordance with repealed Regulation 7 of the General Regulations under a United Kingdom transferring arrangement;
 - (b) the Treasurer on or after 1st January 2015 but before the commencement of Schedule 1 to the Transitional Regulations, in accordance with repealed Regulation 7 of the General Regulations from an equivalent scheme established outside Jersey; or
 - (c) the Administrator on or after the commencement of Schedule 1 to the Transitional Regulations, in accordance with Regulation 23 of the Administration Regulations from an equivalent scheme established outside Jersey.⁴⁰
- (3AA) Where paragraph (3A) applies –
 - (a) such part of the member's pension that is not attributable to such a transfer payment shall be payable from the date of the member's retirement or the date the member has his or her employment terminated, as the case may be;
 - (b) the reduction described in paragraph (6) shall be applied only to such part of the pension that is payable from the date described in sub-paragraph (a);
 - (c) such part of the pension that is attributable to such a transfer payment shall –
 - (i) be payable from the date of the member's normal retiring age, and
 - (ii) be treated for the purposes of the scheme as a deferred pension to which the member is entitled under Regulation 8(1A)(a).⁴¹
- (3B) A member shall be treated for the purposes of the scheme as a deferred pensioner in respect of that part of the pension treated as a deferred pension under paragraph (3AA)(c) except that the member shall not be permitted to waive entitlement to that deferred pension by requesting a refund of contributions or a transfer payment.⁴²
- (4) Except as provided by paragraphs (3AA) and (7), the pension shall be payable –
 - (a) from the date of the member's retirement; or
 - (b) where the member ceases to hold office or has his or her employment terminated, from the date the member ceases to hold office or ceases to be employed, as the case may be.⁴³

- (5) The pension payable to a member who first became an employee before 1st January 2006, but excluding such a member who is re-admitted or admitted to the scheme in accordance with Regulation 2(14)(c), shall be the amount calculated in accordance with Regulation 5.⁴⁴
- (6) Subject to paragraph (7), the pension payable to -
- (a) a member who first became an employee after 31st December 2005; or
 - (b) a member who is re-admitted or admitted to the scheme in accordance with Regulation 2(14)(c),
- shall be the amount calculated in accordance with Regulation 5 reduced by 2.4% for each year (and so in proportion for any part of a year) by which the member's age at the time of his or her retirement, or termination of office or employment falls short of the age of 65 years in the case of a Crown Officer or the Magistrate or, in any other case, normal retiring age.⁴⁵
- (7) A member to whom paragraph (6) applies may, at any time before receiving a pension calculated in accordance with that paragraph, elect to be paid a pension calculated in accordance with Regulation 5 that is payable from the date the member attains the age of 65 years in the case of a Crown Officer or the Magistrate or, in any other case, normal retiring age.⁴⁶
- (8) In this Regulation, "normal retiring age" means in the case of a category A member employed as a prison officer before 1st March 2009, 55 years.⁴⁷

6A Pensions payable before normal retiring age to members with 2 but less than 10 years pensionable service⁴⁸

- (1) This Regulation applies to a member –
- (a) who has not attained the age of 65 years;
 - (b) who retires having attained the age of 60 years after completing at least 2 but less than 10 years' pensionable service; and
 - (c) who is a Crown Officer or Magistrate or, in any other case, a member with a normal retiring age of 65 years.
- (2) This Regulation also applies to a member –
- (a) who has not attained the age of 65 years;
 - (b) whose appointment or employment is terminated after he or she has attained the age of 60 years after completing at least 2 but less than 10 years' pensionable service; and
 - (c) who is a Crown Officer or Magistrate or, in any other case, a member with a normal retiring age of 65 years.
- (3) A member to whom this Regulation applies shall receive a pension under the scheme calculated in accordance with paragraph (5), paragraph (6) or paragraph (7).
- (4) Except as provided by paragraph (7), the pension shall be payable –
- (a) from the date of the member's retirement; or

- (b) where the member ceases to hold office or has his or her employment terminated, from the date the member ceases to hold office or ceases to be employed, as the case may be.
- (5) The pension payable to a member who first became an employee before 1st January 2006 shall be the amount calculated in accordance with Regulation 5.
- (6) Subject to paragraph (7), the pension payable to a member who first became an employee after 31st December 2005 shall be the amount calculated in accordance with Regulation 5 reduced by 2.4% for each year (and so in proportion for any part of a year) by which the member's age at the time of his or her retirement, or termination of office or employment falls short of the age of 65 years.
- (7) A member to whom paragraph (6) applies may, at any time before receiving a pension calculated in accordance with that paragraph, elect to be paid a pension calculated in accordance with Regulation 5 that is payable from the date the member attains the age of 65 years.

6AA Modification of scheme – prison officers employed after 1st March 2009⁴⁹

- (1) This Regulation applies to a member who became, on or after 1st March 2009, a category A member of the scheme under these Regulations employed as a prison officer.⁵⁰
- (2) A member to whom this Regulation applies may retire not more than 5 years before normal retiring age and shall on retirement receive a pension calculated in accordance with Regulation 5.

7 Retirement before normal retiring age – ill-health

- (1) A member who has completed 2 or more years' qualifying service before normal retiring age (which in the case of a Crown Officer or Magistrate shall mean age 65 years) and who, to the satisfaction of the employer, is incapable of discharging efficiently the duties of the member's employment by reason of permanent ill-health or disability of mind or body, shall (or, in the case of a Crown Officer or Magistrate, may) retire at any time before normal retiring age and be entitled to receive a pension under the scheme:

Provided that the Committee may, after considering medical reports on the member and after consulting the Actuary, call upon the employer to meet such additional costs as the Actuary may determine.⁵¹

- (2) The pension to which a member becomes entitled under paragraph (1) shall be calculated in accordance with Regulation 5 and be payable to the member as from the date of the member's retirement:

Provided that –

- (a) the member's pensionable service shall be enhanced, subject to subparagraphs (b) to (e) of this proviso and to Regulation 19(2), by the additional period specified as being relevant in the following table.

TABLE	
(1)	(2)
Pensionable service (excluding added years under Regulation 3, 19 or 19A or resulting from any special contributions under arrangements under the Former Hospital Scheme Rules)	Additional period
Not exceeding 5 years	nil
Exceeding 5 years but not exceeding 10 years	a period of the same length as (1)
Exceeding 10 years but not exceeding 13 $\frac{1}{3}$ years	such period as increases the sum of (1) and (2) to 20 years
Exceeding 13 $\frac{1}{3}$ years	6 $\frac{2}{3}$ years;

- (b) subject to Regulation 19(3), the additional period shall be limited so that the member's pensionable service (as increased by the additional period) does not exceed the period of pensionable service which would have applied if the member had remained in service until normal retiring age (which in the case of a Crown Officer or Magistrate shall mean age 65 years);
- (c) in the case of a member whose pension has accrued at more than one rate, the additional period shall be treated as pensionable service accruing pension at the rate applicable immediately before the date of the member's retirement;
- (d) in the case of a member who has changed duties (as specified in Regulation 17 of the General Regulations), the additional period shall be treated as pensionable service in respect of the member's current duties;
- (e) in the case of a member who is or has at any time been a part-time employee the additional period shall be reduced in the following manner –
- (i) the additional period shall be initially determined without applying the limit under paragraph (b) as if the member had always been employed on a full-time basis,
 - (ii) the additional period determined under sub-paragraph (i) shall then be reduced –
 - by multiplying by the member's pensionable service as determined under Regulation 21 to reflect the member's employment on a part-time basis,
 - by dividing by the member's pensionable service determined as if the member had always been employed on a full-time basis,
 - (iii) for the purpose of calculating the reduced additional period under sub-paragraph (ii) there shall be excluded from the member's pensionable service the additional period under this Regulation and any added

- years on account of any additional voluntary contributions (and any related employer contributions) paid under Regulation 3, any special contributions paid under arrangements made while a member of the Former Hospital Scheme, any pensionable allowance giving rise to added years of service under Regulation 19 and any added years awarded by way of compensation under Regulation 19A,
- (iv) the reduced additional period under sub-paragraph (ii) shall then be limited in accordance with sub-paragraph (v),
 - (v) the limit shall be determined in accordance with paragraph (b) on the basis that –
 - (A) subject to Regulation 19(3), for the purpose of calculating the period of pensionable service which would have applied if the member had remained in service until normal retiring age such period shall be determined under Regulation 21, and
 - (B) the extent (if any) to which the member worked part-time hours immediately before the date of the member's retirement shall be treated as remaining unaltered from the date of the member's retirement to the date the member would have attained normal retiring age,
 - (vi) where a member's hours worked have, to the satisfaction of the Committee, been reduced or discontinued owing to ill-health or injury, the member shall be deemed for the purpose of sub-paragraph (v) to have worked the hours which the member would otherwise have worked (but for the reduction or discontinuance) as certified by the employer.⁵²
- (3) The Committee may require a person in receipt of a pension by virtue of this Regulation to undergo from time to time such medical examination as the Committee thinks fit and in any case where the person refuses to undergo an examination the person's pension or such part thereof as the Committee may deem appropriate shall be withheld.
- (4) If as a result of a medical examination carried out in pursuance of paragraph (3) the Committee is advised that the person is able to perform efficiently duties which are compatible with his or her former employment and an employer offers the person such employment, he or she shall cease to receive a pension by virtue of this Regulation from such date as the Committee determines.⁵³
- (5) ⁵⁴
- (6) A person to whom paragraph (4) refers who does not accept an employer's offer of employment within 3 months following the date of that offer shall be entitled to a pension under Regulation 8, calculated as at the date he or she ceased to be an employee.⁵⁵

8 Deferred pension, refund of contributions or transfer payment⁵⁶

- (1) This Regulation applies to a member who ceases to be an employee.⁵⁷
- (1A) A member to whom this Regulation applies shall be entitled –
- (a) to a deferred pension calculated in accordance with Regulation 5 that is payable –

- (i) in the case of a member who first became an employee before 1st January 2006 (but excluding such a member who is re-admitted or admitted to the scheme in accordance with Regulation 2(14)(c)), from the date when the member attains the age of 60 years or, if earlier, normal retiring age, or
 - (ii) in any other case, from the date the member attains normal retiring age, which in the case of a Crown Officer or Magistrate shall be taken as the age of 65 years;
 - (b) to apply for a transfer payment out of the fund under Regulation 22 of the Administration Regulations; or
 - (c) only if he or she has completed less than 5 years' qualifying service, to a refund of his or her contributions calculated in accordance with paragraph (3).⁵⁸
- (1AA) In this Regulation, "normal retiring age" means in the case of a category A member employed as a prison officer, 55 years.⁵⁹
- (1B) If a member who chooses to take a deferred pension in accordance with paragraph (1A)(a)(ii) is –
- (a) a Crown Officer or Magistrate; or
 - (b) a member whose normal retiring age is the age of 65 years,
- the member may, at any time after attaining the age of 60 years choose to be paid a pension immediately, such pension being calculated in accordance with Regulation 5 reduced by a neutral percentage for each year (and so in proportion for any part of a year) by which the member's age at the time when payment of the pension starts falls short of the age of 65 years.⁶⁰
- (1C) Subject to paragraph (1F) or (1I), if a member who is entitled to a deferred pension in accordance with paragraph (1A)(a) is a category A, category B or category C member, other than a category A member to whom paragraph (1E) applies, the member may at any time within the 5 years before attaining normal retiring age choose to be paid a pension immediately, such pension being calculated in accordance with Regulation 5 reduced by a neutral percentage for each year (and so in proportion for any part of a year) by which the member's age at the time when the payment of the pension starts falls short of the member's normal retiring age.⁶¹
- (1D) In paragraph (1B) and (1C) a "neutral percentage", in respect of a reduced pension paid early to a member, means such percentage, as is calculated by the Actuary at the time payment of the reduced pension starts, as shall ensure that payment of the reduced pension will have the same effect on the fund as payment of a pension calculated in accordance with Regulation 5 and not paid early would have had.⁶²
- (1E) This paragraph applies to a member who became a category A member of the scheme under these Regulations on or after 1st March 2009.⁶³
- (1F) A member to whom paragraph (1G) applies may be paid –
- (a) in accordance with paragraph (1C), such part of the pension that is not attributable to the transfer value described in paragraph (1G)(c); and
 - (b) in accordance with paragraph (1A)(a), such part of the pension that is attributable to such transfer value.⁶⁴

- (1G) This paragraph applies to a member –
- (a) who is a category A member at the time he or she ceases to be an employee;
 - (b) who chooses to be paid a pension under paragraph (1C) which is payable on or after 9th February 2011; and
 - (c) whose pension, either in whole or in part, is attributable to a transfer payment received by –
 - (i) the Treasurer on or after 9th February 2011 but before 1st January 2015, in accordance with repealed Regulation 7 of the General Regulations under a United Kingdom transferring arrangement,
 - (ii) the Treasurer on or after 1st January 2015 but before the commencement of Schedule 1 to the Transitional Regulations, in accordance with repealed Regulation 7 of the General Regulations from an equivalent scheme established outside Jersey, or
 - (iii) the Administrator on or after the commencement of Schedule 1 to the Transitional Regulations, in accordance with Regulation 23 of the Administration Regulations from an equivalent scheme established outside Jersey.⁶⁵
- (1H) This paragraph applies to a category C member who is entitled to a deferred pension payable in accordance with paragraph (1A)(a)(ii) whose pension, either in whole or in part, is attributable to a transfer payment received by –
- (a) the Treasurer on or after 9th February 2011 but before 1st January 2015, in accordance with repealed Regulation 7 of the General Regulations under a United Kingdom transferring arrangement;
 - (b) the Treasurer on or after 1st January 2015 but before the commencement of Schedule 1 to the Transitional Regulations, in accordance with repealed Regulation 7 of the General Regulations from an equivalent scheme established outside Jersey; or
 - (c) the Administrator on or after the commencement of Schedule 1 to the Transitional Regulations, in accordance with Regulation 23 of the Administration Regulations from an equivalent scheme established outside Jersey.⁶⁶
- (1I) A category C member to whom paragraph (1H) applies -
- (a) may choose to be paid in accordance with paragraph (1C) such part of the pension that is not attributable to the transfer payment described in paragraph (1H); and
 - (b) may also be paid in accordance with paragraph (1C), such part of the pension that is attributable to the transfer payment.⁶⁷
- (2) ⁶⁸
- (3) Where a member to whom paragraph (1A)(c) applies chooses to receive a refund of his or her contributions, the member shall be entitled to receive a sum equal to the aggregate amount of –
- (a) the contributions the member paid to the fund during the member's last or only continuous period of membership of the scheme;

- (b) in the case of a member referred to in Regulation 2(3)(a) but not being a person to whom Regulation 2(8)(c) applies, any contributions paid by that member to the Former Hospital Scheme;
 - (c) in the case of a member readmitted to the scheme in accordance with Regulation 2(13) where in respect of that member's previous period of membership –
 - (i) the member did not receive a refund of contributions, and
 - (ii) a transfer payment was not paid,the total of that member's contributions paid during his or her previous period of membership of the scheme;
 - (d) in the case of a member who reinstated a previous period of pensionable service in accordance with Regulation 2(15)(b), the net sum that member paid to the Administrator; and
 - (e) subject to Regulation 24(4)(c) and (d) of the Administration Regulations, any contributions the member paid to any pension scheme of which he or she was previously a member and which have been –
 - (i) transferred to the fund under repealed Regulation 7 of the General Regulations,
 - (ii) transferred to the fund under repealed Regulation 15 of the 1967 Regulations, or
 - (iii) in the case of a member referred to in paragraph (3)(a) of Regulation 2, transferred to the Former Hospital Scheme under Rule 41 of the Former Hospital Scheme Rules,together with compound interest thereon.⁶⁹
- (4) The compound interest referred to in paragraph (3) shall be calculated as follows –
- (a) the calculation shall involve half-yearly rests at 30th June and 31st December;
 - (b) the amounts in paragraph (3)(a), (b) and (c) shall be sub-divided into amounts of contributions paid in each 6 month period commencing on the day after each half-yearly rest and ceasing on the day of the next half-yearly rest;
 - (c) the amount (if any) in paragraph (3)(d) shall be added to the amounts relating to the 6 month period which includes the date that the Administrator received the net sum;
 - (d) the amount (if any) in paragraph (3)(e) shall be added to the amounts relating to the 6 month period which includes the date that the transfer payment was received;
 - (e) the amounts relating to each 6 month period shall accrue interest at the rate of 1½% compounded at each half-yearly rest which falls in the period from the start of the following 6 month period up to and including the date that the member ceases to be an employee;
 - (f) if the member ceases to be an employee on a date other than a half-yearly rest, the amounts relating to each 6 month period (other than the 6 month period in which the member ceases to be an employee), together with

compound interest accrued under paragraph (e), shall accrue further interest calculated as –

- (i) 1½%,
 - (ii) multiplied by the number of days after the last half-yearly rest prior to the member ceasing to be an employee, up to and including the date the member ceased to be an employee (subject to a maximum of 182½ days),
 - (iii) divided by 182½ days.⁷⁰
- (5) In paragraph (3)(e) “the repealed Regulation 15 of the 1967 Regulations” means Regulation 15 of the 1967 Regulations prior to its repeal by the Public Employees (Contributory Retirement Scheme) (Amendment No. 11) (Jersey) Regulations 1989.⁷¹
- (6) ⁷²
- (7) ⁷³
- (8) ⁷⁴

9 Death of member before normal retiring age

- (1) On the death of a member before normal retiring age (which in the case of a Crown Officer or Magistrate shall mean age 65 years) benefits shall only be payable as set out in this Regulation.
- (2) The benefits payable shall be determined according to the length of the member’s qualifying service as follows –
 - (a) in the case of a member who has completed less than 2 years’ qualifying service, the only benefit shall be a lump sum calculated in accordance with paragraph (9);
 - (b) in the case of a member who has completed 2 or more but less than 5 years’ qualifying service benefits shall be payable as set out in paragraphs (3) to (7) and (9);
 - (c) in the case of a member who has completed 5 or more years’ qualifying service benefits shall be payable as set out in paragraphs (3) to (8).⁷⁵
- (3) Subject to Regulation 19(3), if the member is a male who dies leaving a spouse, a male or female who dies leaving his or her surviving civil partner or a female who dies on or after 1st January 1993 leaving a spouse, a pension shall be payable to the spouse, or the surviving civil partner, as the case may be, the annual rate of which shall be one half of the pension which the member would have received if the member had continued in service and had retired at normal retiring age without making an election under Regulation 13, 14 or 15:

Provided that for the purpose of calculating such annual rate –

- (a) in the case of a Crown Officer or Magistrate normal retiring age shall mean age 65 years;
- (b) the member’s salary shall be treated as remaining unaltered from the date of the member’s death to normal retiring age (subject to sub-paragraph (b) of the definition of “final pensionable salary” which shall be deemed to apply);

- (c) the extent (if any) to which the member worked part-time hours immediately before the date of the member's death shall be treated as remaining unaltered from the date of the member's death to the date the member would have attained normal retiring age;
 - (d) a member whose hours have, to the satisfaction of the Committee, been reduced or discontinued owing to ill-health or injury shall be deemed for the purpose of clause (c) to have worked the hours which the member would otherwise have worked (but for the reduction or discontinuance) as certified by the employer;
 - (e) in the case of a member who has changed duties (as specified in Regulation 17 of the General Regulations) the member's duties at the date of death shall be treated as remaining unaltered from the date of the member's death to the date the member would have attained normal retiring age.⁷⁶
- (4) If the member does not leave a spouse or a surviving civil partner or is a female who dies before 1st January 1993, a pension shall be payable to any person who satisfies the Committee that the person is a dependant of that member, the annual rate of which shall be –
- (a) if there is only one such dependant, a sum equal to a spouse's pension or a surviving civil partner's pension, as the case may be, calculated under paragraph (3); or
 - (b) if there is more than one such dependant, a sum equal to a spouse's pension or a surviving civil partner's pension, as the case may be, calculated under paragraph (3) divided into 2 equal parts, the first part being distributed equally among the dependants, and the second part being paid to such one or more of the dependants and in such proportions as the Committee may decide:
- Provided that –
- (i) the Committee may vary the allocation of the second part,
 - (ii) on the death of any such dependant, the amount payable to any other such dependant shall be increased accordingly.⁷⁷
- (5) If the member leaves a child, there shall be payable annually to the spouse or the surviving civil partner of the member in respect of each child up to a maximum of 2, a pension equal to $\frac{1}{2}$ of a spouse's pension or a surviving civil partner's pension, as the case may be, calculated under paragraph (3) and, in respect of each child when there are more than 2, a pension equal to a spouse's pension or a surviving civil partner's pension, as the case may be, calculated under that paragraph divided by the number of children:
- Provided that –
- (i) when any such child, ceases to receive pension or has his or her pension temporarily suspended under paragraph (6), the amount payable to any other such child shall be increased accordingly,
 - (ii) the Committee, if it is satisfied that a child is in the care of or is being maintained by some person or authority other than the spouse or the surviving civil partner, may at its absolute discretion pay the pension payable under this paragraph to that other person or authority instead of to the spouse or the surviving civil partner.⁷⁸

- (6) For the purposes of paragraph (5) –
- (a) if the child is not for the time being receiving full-time education but the Committee, having considered such evidence as is provided by or on behalf of the child, is satisfied that the child is expected to resume or receive full-time education in the future, the Committee may suspend payment of his or her pension temporarily;
 - (b) a decision made under sub-paragraph (a) may be varied in the light of further evidence;
 - (c) if the Committee temporarily suspends payment under sub-paragraph (a), then on resumption of payment the pension shall be subject to any increases which would have applied had it not been suspended, and the amount payable to any other child shall be decreased accordingly; and
 - (d) the Committee may from time to time request in respect of a child who has attained the age of 16 years further evidence regarding the child's full-time education, and if such evidence is not supplied or is not in the opinion of the Committee satisfactory, the child's pension may be withheld.⁷⁹
- (7) If no pension is in payment under paragraph (3) or (4), any pension payable under paragraph (5) shall be doubled.
- (8) Subject to paragraphs (10) and (12), in the case of a member who has completed 5 or more years qualifying service, a lump sum of an amount equal to twice the annual salary the member was receiving at the date of the member's death (subject to proviso (b) to the definition of "final pensionable salary", which shall be deemed to apply) shall be paid to one or more of the lump sum recipients in such proportions as the Committee shall determine:
- Provided that the Committee may determine in any particular case that the lump sum is paid only partially or not at all.⁸⁰
- (9) Subject to paragraphs (10) and (12), in the case of a member who has not completed 5 years' qualifying service a lump sum of an amount equal to 2/5th of the annual salary the member was receiving at the date of the member's death (subject to proviso (b) to the definition of "final pensionable salary", which shall be deemed to apply) for each completed year (and pro rata for completed days) of qualifying service, shall be paid to one or more of the lump sum recipients in such proportions as the Committee shall determine:
- Provided that the Committee may determine in any particular case that the lump sum is paid only partially or not at all.⁸¹
- (10) Subject to paragraph (11), if in the period of 12 months immediately preceding the member's death the member received a pensionable allowance giving rise to added years under Regulation 19, annual salary for the purpose of paragraphs (8) and (9) shall mean the sum of –
- (a) the member's annual salary excluding that pensionable allowance; and
 - (b) the actual amount of that pensionable allowance which the member received in the period of 12 months immediately preceding the member's death.⁸²
- (11) For the purposes of paragraph (10) –
- (a) a member whose annual salary or pensionable allowance has, to the satisfaction of the Committee, been reduced or discontinued owing to ill-health or injury shall be deemed, for the purpose of this Regulation, to have

received the salary or allowance which the member would otherwise have received (but for the reduction or discontinuance) as certified by the employer; and

- (b) if the member was admitted to the scheme within 12 months of the member's death, the amount of pensionable allowance shall be calculated as the annual equivalent of the actual amount of pensionable allowance which the member received between the date the member was admitted and the date of the member's death.⁸³
- (12) Where a member to whom paragraph (8) or (9) applies is deemed to remain a member under Regulation 2(13), the reference in the applicable paragraph to the annual salary the member was receiving at the date of the member's death shall be construed –
- (a) if the member continued to contribute in accordance with sub-paragraph (a) of the proviso to Regulation 2(13), as the member's annual salary as determined under that sub-paragraph; or
 - (b) if the member did not so contribute, as the annual salary the member was receiving immediately prior to being absent from duty.⁸⁴

10 Death of member after normal retiring age

- (1) On the death of a member after normal retiring age (which in the case of a Crown Officer or Magistrate shall mean age 65 years) and before becoming a pensioner, benefits shall be payable as set out in this Regulation.
- (2) If the member is a male who dies leaving a spouse, a male or female member dies leaving his or her civil partner, or a female who dies on or after 1st January 1993 leaving a spouse, a pension shall be payable to the spouse or surviving civil partner, as the case may be, the annual rate of which shall be one half of the pension which the member would have received if the member had retired on the day immediately preceding the member's death (subject to proviso (b) to the definition of "final pensionable salary", which shall be deemed to apply) without making an election under Regulation 13, 14 or 15.⁸⁵
- (3) If the member does not leave a spouse or a surviving civil partner or is a female who dies before 1st January 1993, a pension shall be payable to any person who satisfies the Committee that the person is a dependant of that member, the annual rate of which shall be –
 - (a) if there is only one such dependant, a sum equal to a spouse's pension or a surviving civil partner's pension, as the case may be, calculated under paragraph (2); or
 - (b) if there is more than one such dependant, a sum equal to a spouse's pension or a surviving civil partner's pension, as the case may be, calculated under paragraph (2) divided into 2 equal parts, the first part being distributed equally among the dependants, and the second part being paid to such one or more of the dependants and in such proportions as the Committee may decide:

Provided that –
 - (i) the Committee may vary the allocation of the second part,

- (ii) on the death of any such dependant, the amount payable to any other such dependant shall be increased accordingly.⁸⁶
- (4) A pension shall be payable to a child or children of the same amount in the same circumstances (but ignoring the qualification period) as are set out in Regulation 9(5) and (7), except that references to paragraphs (3) and (4) of that Regulation shall be construed as references to paragraphs (2) and (3) of this Regulation.
- (5) Subject to paragraph (6), a lump sum of an amount equal to twice the salary the member was receiving at the date of the member's death (subject to proviso (b) to the definition of "final pensionable salary", which shall be deemed to apply) shall be paid to one or more of the lump sum recipients in such proportions as the Committee shall determine:

Provided that the Committee may determine in any particular case that the lump sum is paid only partially or not at all.⁸⁷
- (6) Subject to paragraph (7), if in the period of 12 months immediately preceding the member's death the member received a pensionable allowance giving rise to added years under Regulation 19, annual salary for the purpose of paragraph (5) shall mean the sum of –
 - (a) the member's annual salary excluding that pensionable allowance; and
 - (b) the actual amount of that pensionable allowance which the member received in the period of 12 months immediately preceding the member's death.⁸⁸
- (7) For the purposes of paragraph (6), a member whose annual salary or pensionable allowance has, to the satisfaction of the Committee, been reduced or discontinued owing to ill-health or injury shall be deemed, for the purpose of this Regulation, to have received the salary or allowance which the member would otherwise have received (but for the reduction or discontinuance) as certified by the employer.⁸⁹

11 Death of a pensioner

- (1) On the death of a pensioner, benefits shall be payable as set out in this Regulation:

Provided that no benefit shall be payable under this Regulation if the marriage or civil partnership relevant to paragraph (2) took place or the dependency contemplated by paragraph (3) or the relationship giving rise to the entitlement contemplated by paragraph (4) commenced after the member reached normal retiring age, as to which the opinion of the Committee shall be final.⁹⁰
- (2) Where a male pensioner dies leaving a spouse, a male or female pensioner dies leaving his or her civil partner or a female pensioner dies on or after 1st January 1993 leaving a spouse, a pension shall be payable to the spouse or civil partner, as the case may be, the annual rate of which shall be –
 - (a) in respect of a pensioner in receipt of a pension by virtue of Regulations 5, 6 or 8, one half of the pension which the pensioner would have been receiving if the pensioner had not exchanged any pension for a lump sum or surrendered any pension under Regulation 13 or 14 or adjusted any pension under Regulation 15;
 - (b) subject to Regulation 19(3), in respect of a pensioner in receipt of a pension by virtue of Regulation 7, one half of the pension which the pensioner would have been receiving if the pensioner had continued in service and had retired at normal retiring age (which in the case of a Crown Officer or Magistrate

shall mean age 65 years) the pensioner's salary from the date of the pensioner's actual retirement to that date having remained unaltered (subject to proviso (b) to the definition of "final pensionable salary", which shall be deemed to apply) without making an election under Regulation 13, 14 or 15, that amount being further increased by the proportion that the pensioner's pension as increased under Regulation 8 or 12(2)(a) of, and paragraph 2 of Schedule 1 to, the Funding and Valuation Regulations bears to the pension the pensioner was receiving before such increases.⁹¹

- (3) If the pensioner does not leave a spouse or a civil partner or is a female who dies before 1st January 1993, a pension shall be payable to any person who satisfies the Committee that he or she is a dependant of that pensioner, the annual rate of which shall be –
- (a) if there is only one such dependant, a sum equal to a spouse's pension or a surviving civil partner's pension, as the case may be, calculated under paragraph (2); and
 - (b) if there is more than one such dependant, a sum equal to a spouse's pension or a surviving civil partner's pension, as the case may be, calculated under paragraph (2) divided into 2 equal parts, the first part being distributed equally among the dependants, and the second part being paid to such one or more of the dependants and in such proportions as the Committee may decide:
- Provided that –
- (i) the Committee may vary the allocation of the second part,
 - (ii) on the death of any such dependant, the amount payable to any other such dependant shall be increased accordingly.⁹²
- (4) A pension shall be payable to a child or children of the same amount and in the same circumstances (but ignoring the qualification period) as are set out in Regulation 9(5) and (7), except that references to paragraphs (3) and (4) of that Regulation shall be construed as references to paragraphs (2) and (3) of this Regulation.

12 Death of a deferred pensioner

- (1) On the death of a deferred pensioner, benefits shall be payable as set out in this Regulation.
- (2) Where a male deferred pensioner dies leaving a spouse, a male or female pensioner dies leaving his or her civil partner, or a female deferred pensioner dies on or after 1st January 1993 leaving a spouse, a pension shall be payable to the spouse or a surviving civil partner, as the case may be, the annual rate of which shall be one half of the deferred pension to which the deferred pensioner was entitled including only the increases made under Regulation 8 or 12(2)(a) of, and paragraph 2 of Schedule 1 to, the Funding and Valuation Regulations to the date of the pensioner's death and such pension shall be increased subject to the provisions of Regulation 8 or 12(2)(a) of, and paragraph 2 of Schedule 1 to, the Funding and Valuation Regulations.⁹³
- (3) If the deferred pensioner does not leave a spouse or a civil partner or is a female who dies before 1st January 1993, a pension shall be payable to any person who

satisfies the Committee that the person is a dependant of that deferred pensioner, the annual rate of which shall be –

- (a) if there is only one such dependant, a sum equal to a spouse's pension or a surviving civil partner's pension, as the case may be, calculated under paragraph (2); and
- (b) if there is more than one such dependant, a sum equal to a spouse's pension or a surviving civil partner's pension, as the case may be, calculated under paragraph (2) divided into 2 equal parts, the first part being distributed equally among the dependants, and the second part being paid to such one or more of the dependants and in such proportions as the Committee may decide:

Provided that –

- (i) the Committee may vary the allocation of the second part,
 - (ii) on the death of any such dependant, the amount payable to any other such dependant shall be increased accordingly.⁹⁴
- (4) A pension shall be payable to a child or children of the same amount and in the same circumstances as are set out in Regulation 9(5) and (7), except that references to paragraphs (3) and (4) of that Regulation shall be construed as references to paragraphs (2) and (3) of this Regulation.

13 Commutation of pension

- (1) A member or deferred pensioner entitled to a pension under the scheme, other than a member or deferred pensioner described in paragraph (4), may within the 6 months before the member's pension becomes payable elect to exchange up to a maximum of 30% of the member's pension for a lump sum payment, in which case when the pension becomes payable for each one pound of the pension exchanged the sum to be paid shall be –
- (a) £9 if the pension becomes payable before 29th March 1995;
 - (b) £13 and 50p if the pension becomes payable on or after 29th March 1995.⁹⁵
- (2) Subject to paragraph (3), a pensioner who exchanged part of the pensioner's pension for a lump sum calculated in accordance with paragraph (1)(a) shall be entitled to receive an additional lump sum calculated on the basis that for each one pound of pension already exchanged a further sum of £4 and 50p shall be paid.⁹⁶
- (3)
- (a) The amount of pension already exchanged may not be varied.
 - (b) The additional lump sum payable in accordance with paragraph (2) shall not be increased with interest from the date the pension was due to commence up to and including 25th July 1994 but shall be increased with interest at the Bank of England base rate from 26th July 1994 (or the date the pension was due to commence if later) up to and including the date of payment of the additional lump sum.⁹⁷
- (4) A member in respect of whom Regulation 6(3A) or 8(1G) applies, whose pension is payable in accordance with Regulation 6(3AA), may elect to exchange up to a maximum of 30% of –

- (a) that part of the member's pension which is attributable to the transfer payment described in Regulation 6(3A) or Regulation 8(1G), as the case may be;
 - (b) that part of his or her pension which is not so attributable; or
 - (c) each such part,
- for a lump sum payment.⁹⁸
- (5) An election under paragraph (4) must be made within 6 months before the part of the pension in respect of which the election is made becomes payable.⁹⁹
 - (6) When the part of the pension in respect of which an election has been made under paragraph (4) becomes payable, for each one pound of the part of the pension exchanged the sum to be paid shall be £13.50.¹⁰⁰

14 Allocation

A member or deferred pensioner entitled to a pension under the scheme may, with the consent of the Committee, within 6 months before the member's pension becomes payable, elect to surrender part of the member's pension in exchange for a pension to be paid on the member's death to a dependant nominated by the member should that dependant survive the member; and the terms on which a pension shall become payable to a nominated dependant, and the appropriate adjustment in the amount and terms applicable to any benefit which may thereafter become payable in respect of the member or deferred pensioner, shall be determined by the Actuary on the basis of no actuarial cost to the fund:

Provided that –

- (a) the member or deferred pensioner may be required to provide evidence of the member's health satisfactory to the Committee;
- (b) if the member elects to nominate more than one dependant, a separate part of the member's pension shall be exchanged in respect of each nominated dependant in accordance with this Regulation;
- (c) each election shall be made in such form and manner as the Committee shall require;
- (d) each election shall take effect only on survival of both the nominated dependant and the member or deferred pensioner to the date on which the member's or deferred pensioner's reduced pension becomes payable; and
- (e) the total amount of pension potentially payable to all the nominated dependants when added to any pension contingently payable under Regulation 11(2) or (3), shall not exceed the total amount of pension to which the member or deferred pensioner is entitled after all of the separate surrenders have taken place but before exchanging any pension for a lump sum under Regulation 13.¹⁰¹

15 Old age pension adjustment¹⁰²

- (1) Subject to paragraph (2), a member entitled to a pension under the scheme who is also prospectively entitled to an old age pension payable under the [Social Security \(Jersey\) Law 1974](#) may, with the consent of the Committee, within 6 months before the member's pension becomes payable, elect to adjust the member's

pension in order to receive a higher pension from the scheme before the date that such old age pension becomes payable and a lower pension from the scheme thereafter.¹⁰³

- (2) An election under paragraph (1) is subject to the following conditions –
- (a) the amounts of pension payable from the scheme before and after the date that such old age pension becomes payable (taking into account *inter alia* increases in accordance with Regulation 8 or 12(2)(a) of, and paragraph 2 of Schedule 1 to, the Funding and Valuation Regulations) shall be determined by the Actuary on the basis of no additional cost to the scheme;
 - (b) the member shall only be able to elect to adjust the pension which remains after first exchanging any pension for a lump sum under Regulation 13;
 - (c) the lower pension payable with effect from the date that the old age pension becomes payable shall be increased during the period that the higher pension is payable in accordance with Regulation 8 or 12(2)(a) of, and paragraph 2 of Schedule 1 to, the Funding and Valuation Regulations as if such lower pension was a deferred pension;
 - (d) the difference between the annual rates of the higher and lower pensions (excluding any increases under Regulation 8 or 12(2)(a) of, and paragraph 2 of Schedule 1 to, the Funding and Valuation Regulations) shall not exceed the maximum possible annual basic rate of old age pension which could be paid to any individual under the [Social Security \(Jersey\) Law 1974](#) at the date of commencement of the higher pension;
 - (e) the member may be required to provide evidence of health satisfactory to the Committee; and
 - (f) the election shall be made in such form and manner as the Committee shall require.¹⁰⁴

16 Exchange of trivial pension for lump sum¹⁰⁵

- (1) In accordance with Article 131CE (permitted commutation – trivial pension) of the Income Tax Law and this Regulation, a member or deferred pensioner is permitted to elect to exchange the whole of the capital value of his or her pension accrued under the scheme for a lump sum not exceeding such amounts as are specified in Article 131CE of that Law.
- (2) For the purposes of this Regulation, Article 131CE of the Income Tax Law is to be read as if for the words and phrases set out in column 1 of the following table there were substituted the words and phrases set out in column 2 of the table –

1 – Words and phrases used in Article 131CE of the Income Tax Law	2 – Substituted words and phrases for the purposes of these Regulations
“An approved Jersey scheme”	“The pension scheme established by the Public Employees (Contributory Retirement Scheme) (Jersey) Regulations 1967 (the “scheme”)”
“commute”	“exchange”

1 – Words and phrases used in Article 131CE of the Income Tax Law	2 – Substituted words and phrases for the purposes of these Regulations
“pension holder”	“member or deferred pensioner of the scheme”
“fund value”	“capital value of the member’s or deferred pensioner’s pension accrued under the scheme”.

- (3) An exchange under paragraph (1) is not permitted where the capital value of the member’s or deferred pensioner’s pension accrued under the scheme, includes any amount transferred from another scheme, trust or contract (however called and whether approved under any Article of the Income Tax Law or under the jurisdiction of a country or territory outside Jersey).
- (4) An election under paragraph (1) must be made in such form and manner as the Administrator specifies.
- (5) The calculation of the lump sum payable under this Regulation is to be determined by the Committee after consulting the Actuary.
- (6) Payment of the lump sum –
 - (a) must in the case of –
 - (i) a member, be made on the day after the member ceases employment, or
 - (ii) a deferred pensioner, be made not later than 3 months after the date of the election under paragraph (1);
 - (b) extinguishes the member’s or deferred pensioner’s rights to any other benefits under the scheme, as well as the rights of any person contingently entitled to any benefit payable upon that member’s or deferred pensioner’s death.

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17 Augmentation¹⁰⁷

- (1) The Committee shall at the request of the employer award an augmentation in respect of an employee or former employee in accordance with this Regulation.
- (2) The Committee shall at the request of the employer award an augmentation in respect of a former employee if the Committee is satisfied that –
 - (a) the request is the result of an agreement between the employer and the employer’s employees; and
 - (b) the agreement applies retrospectively, and applies to some or all of the employer’s former employees.
- (3) An augmentation shall consist of any combination, as determined by the employer, of –
 - (a) a period of notional pensionable service;

- (b) a period of notional qualifying service; or
 - (c) the non-application of the reduction mentioned in Regulation 6(6), Regulation 6A(6), Regulation 8(1B) or Regulation 8(1C), as the case may be.
- (4) If augmentation awarded under this Regulation is to include a period of notional qualifying service the employer must request the augmentation at the time the benefits arising from the augmentation become payable.
- (5) Where augmentation is awarded under this Regulation, the employer must pay to the fund such additional contributions as the Committee, after receiving the advice of the Actuary, determines is equal to the value of the benefits awarded.¹⁰⁸
- (6) The additional contributions must be paid in full by the time the benefits arising from the augmentation become payable and may consist of –
- (a) a single cash payment to the fund;
 - (b) a series of cash payments to the fund over a period; or
 - (c) a combination of subparagraphs (a) and (b),
- as determined by the Committee after receiving the advice of the Actuary.¹⁰⁹
- (7) An augmentation may not be awarded under this Regulation more than 12 months after the employee was admitted or re-admitted to the scheme.
- (8) The Minister may, in any particular case, extend the period mentioned in paragraph (7).
- (9) An augmentation may not be awarded under this Regulation in any case where the total benefits that would result would exceed any limits imposed by the Comptroller of Revenue.¹¹⁰
- (10) The Committee shall direct the Actuary at least once in any period of 12 months to certify to the Committee the additional cost to the fund of the operation of this Regulation, calculating it as the aggregate of the additional contributions required under paragraphs (5) and (6).¹¹¹

18 Pensionable allowances¹¹²

- (1) Subject to this Regulation, the employer may from time to time declare to be a pensionable allowance any payment or allowance which is routinely paid to a member in addition to the member's basic salary or wage, but is not –
- (a) any overtime payment;
 - (b) any payment of a temporary nature; or
 - (c) any payment in respect of untaken leave.¹¹³
- (2) A declaration may only be made with the consent of the Committee and the Chief Minister, after the Chief Minister has consulted the Actuary.
- (3) A declaration shall –
- (a) define the payment or allowance which is being declared pensionable;
 - (b) specify the date from which it is to be effective;

- (c) specify whether or not the payment or allowance gives rise to added years of pensionable service under Regulation 19;
 - (d) subject to paragraph (4), specify whether or not any such payment or allowance, received by a member or former member before the effective date of the declaration, shall count towards the computation of benefits payable under these Regulations; and
 - (e) subject to paragraph (5), specify whether or not by virtue of the declaration a former member shall be entitled to additional payments in respect of benefits paid before the effective date of the declaration.
- (4) If in accordance with paragraph (3)(d) the employer's declaration specifies that the pensionable allowance received by a member or former member before the effective date of the declaration shall count towards the computation of benefits payable under these Regulations –
- (a) the Actuary shall determine and advise the Committee and the Chief Minister of the sum total for all members and former members of the value of the additional benefits arising from the pensionable allowance paid before the effective date of the declaration, including the value of any additional payments under paragraph (3)(e) in respect of benefits;
 - (b) additional employers' contributions shall be payable, and additional contributions shall also be payable by those members or former members who receive improved benefits as a result of the declaration, in such proportions as the Chief Minister, after consulting the employer and the Committee, and having regard to the advice of the Actuary, shall decide;
 - (c) the value of the additional contributions under sub-paragraph (b) shall be equal to the value of the additional benefits arising as determined under sub-paragraph (a);
 - (d) the additional contributions payable under sub-paragraph (b) may consist of –
 - (i) a single cash payment to the fund,
 - (ii) a series of cash payments to the fund over a period determined by the Chief Minister, on the advice of the Actuary, having regard to the additional benefits arising, or
 - (iii) any combination of payments described in clauses (i) and (ii) as the Chief Minister may determine in consultation with the employer and the Committee; and
 - (e) the additional contributions payable under sub-paragraph (b) shall be made without the need for an amendment to the Regulations.¹¹⁴
- (5) Where by virtue of the declaration –
- (a) a former member is entitled to additional payments under paragraph (3)(e) in respect of benefits;
 - (b) one or more of the additional payments are delayed by more than one month after the dates on which they are due; and
 - (c) the delay is not the fault of the former member,

each additional payment which is so delayed shall be increased with interest at the Bank of England base rate from the effective date of the declaration (or from the

date on which it was due to be paid, if that date is later) up to and including the actual date of payment.¹¹⁵

- (6) Contributions payable by a member under Regulation 3(1) –
 - (a) where they are due before the effective date of the declaration of a pensionable allowance, shall be based on the member's salary excluding that pensionable allowance; and
 - (b) where they are due on or after the effective date of the declaration of a pensionable allowance, shall be based on the member's salary including that pensionable allowance.
- (7) Contributions payable by employers under Regulation 4 –
 - (a) where they are due before the effective date of the declaration of a pensionable allowance, shall be based on members' salaries excluding that pensionable allowance; and
 - (b) where they are due on or after the effective date of the declaration of a pensionable allowance, shall be based on members' salaries including that pensionable allowance.¹¹⁶
- (8) ¹¹⁷
- (9) Subject to paragraphs (10), (11), (12) and (13), the employer may revoke a declaration of a pensionable allowance, on giving the Committee and the Chief Minister at least 6 months notice of the intention to do so.
- (10) Where the Committee receives notice of the intention to revoke a pensionable allowance under paragraph (9) it shall determine, in consultation with the employer and the Chief Minister, and having regard also to the advice of the Actuary, a method of dealing equitably with members' past service entitlements in respect of such pensionable allowance received before the proposed date of revocation.
- (11) If the pensionable allowance gives rise to added years of pensionable service under Regulation 19, the method to which paragraph (10) of this Regulation refers may involve *inter alia* the cancellation of part or all of the added years of pensionable service credited under Regulation 19.
- (12) If the pensionable allowance does not give rise to added years of pensionable service under Regulation 19, the method to which paragraph (10) of this Regulation refers may involve *inter alia* the provision of an appropriate number of added years of pensionable service, which shall be deemed to be added years credited under Regulation 19 for the purposes of these Regulations.
- (13) The revocation of a pensionable allowance declaration takes effect upon the expiry of the notice given by the employer under paragraph (9).¹¹⁸

19 Added years in respect of a pensionable allowance ¹¹⁹

- (1) In the case of a member or former member who has received a pensionable allowance giving rise to added years of pensionable service under this Regulation, the number of the added years to be credited to the member shall be determined as follows –
 - (a) if the employer has declared that the pensionable allowance received by the individual concerned before the effective date of the declaration shall count towards the computation of benefits, the number of added years of

pensionable service in respect of the period before the effective date shall be determined by the employer, with the consent of the Chief Minister after that Committee has consulted the Committee and the Actuary;

- (b) in respect of each calendar year during which the individual concerned is a member (excluding the calendar years before the effective date of the declaration and, if it has been revoked, excluding the calendar years after the effective date of revocation of the declaration), the number of added years of pensionable service shall be determined in accordance with the formula $\frac{A \times B}{C}$, where –
- (i) “A” is the number of days during the year when the individual was a member (excluding any days before the effective date of the declaration and, if it has been revoked, after the effective date of its revocation),
- (ii) “B” is the total pensionable allowance giving rise to added years which was received by the member during the year (excluding the pensionable allowance received before the effective date of the declaration and, if it has been revoked, after the effective date of its revocation), and
- (iii) “C” is the total salary received by the member during the year (excluding B and excluding any salary received before the effective date of the declaration and, if it has been revoked, after the effective date of its revocation), and
- (c) at the time the member ceases to be a member of the scheme, the total number of added years of pensionable service to be credited to the individual shall be the sum of the added years determined under sub-paragraph (a) and the added years determined in respect of each calendar year under sub-paragraph (b),

but in the case of a member who was a part-time employee at any time during the year, C shall be subject to an adjustment, determined by the Actuary after consulting the employer, having regard *inter alia* to the proportion of full-time hours worked by the member.

(2) Where –

- (a) pensionable service is to be enhanced under sub-paragraph (a) of the proviso to Regulation 7(2); and
- (b) the individual received, in the year immediately preceding the date on which the individual ceased to be a member of the scheme, a pensionable allowance giving rise to added years of pensionable service under this Regulation,

a further period of added years shall be calculated in accordance with the formula $A \times B$, where –

- (i) “A” is the number of added years of pensionable service credited under this Regulation in respect of the year immediately before the date the individual ceased to be a member of the scheme; and
- (ii) “B” is the relevant additional period in the Table in sub-paragraph (a) of the proviso to Regulation 7(2),

and, for the individual concerned, the period so calculated shall be added to the relevant additional period in that Table for the purpose of determining the enhancement of pensionable service.

- (3) Where –
- (a) there is to be calculated under sub-paragraph (b) of the proviso to Regulation 7(2), Regulation 9(3) or Regulation 11(2) a pension or period of pensionable service which would have applied to an individual if the individual had continued in service until normal retiring age; and
 - (b) the individual had received, in the year immediately preceding the date the individual ceased to be a member of the scheme, a pensionable allowance giving rise to added years of pensionable service under this Regulation,
- it shall be assumed, for the purpose of the calculation, that the number of added years of pensionable service credited under this Regulation in respect of the year immediately preceding the date on which the individual ceased to be a member of the scheme would also have been credited in respect of each year after the individual ceased to be a member, up to and including the date of the individual's normal retiring age, with the credit in respect of a part year counting proportionately.
- (4) A member whose pensionable allowance or salary has, to the satisfaction of the Committee, been reduced or discontinued because of ill-health or injury shall be deemed for the purpose of calculating added years under this Regulation to have received the allowance or salary which the member would otherwise have received (but for the reduction or discontinuance) as certified by the employer.

19A Award of compensatory added years¹²⁰

- (1) This Regulation has effect where an employer-initiated salary reduction is applied to a member's salary.
- (2) The employer must, by way of compensation for the detriment caused to that member's pension as a result of the reduction, award the member with such added years as is determined by the Actuary having regard, amongst other things, to –
 - (a) the amount of service accrued by the member immediately before the salary reduction date; and
 - (b) the member's salary received before the salary reduction date, and on and after that date.

20 Bankruptcy and non-assignment of benefits

If a member becomes bankrupt or does or attempts to do any act or thing not permitted by these Regulations whereby the member during the member's lifetime, or the member's personal representatives after the member's death, shall be divested of the member's interest or any part thereof in the benefits of the scheme, then all rights and benefits defined by these Regulations in respect of such member shall vest in the Committee and all amounts which would otherwise be due to the member shall be applied for the benefit of the member and the member's dependants:

Provided that no such payment by the Committee shall be made directly or indirectly to or for the benefit of any assignee.

21 Part-time employees

In the case of a member who is or has at any time been a part-time employee, final pensionable salary, average salary and pensionable service shall be determined by the Actuary after consulting the employer having regard to, *inter alia*, the contributions paid by and in respect of the member, the salary paid to the member whilst a part-time employee and the proportion of full-time hours worked by the member, notwithstanding the other provisions of these Regulations and such other Regulations governing the scheme as are applicable to the member.¹²¹

22 Transitional provisions¹²²

- (1) In the case of an employee to whom these Regulations apply who is qualified in accordance with Regulation 2(3) (not being a person to whom Regulation 2(8)(c) applies), contributions paid by that employee, and in respect of that employee by the employee's employer, to the Former Hospital Scheme in respect of the period after the 1990 appointed day shall be deemed to be contributions paid to the fund, and benefits paid to and in respect of that employee from the Former Hospital Scheme in respect of the period after the 1990 appointed day shall be deemed to be benefits paid from the fund.¹²³
- (2) In the case of a female who dies on or after 1st January 1993 but before the date of commencement of the Public Employees (Contributory Retirement Scheme) (New Members) (Amendment No. 5) (Jersey) Regulations 1995 (in this paragraph and in paragraph (3) referred to as "the amending Regulations"), if –
 - (a) a spouse's pension is payable under Regulation 9, 10, 11 or 12; and
 - (b) payment of the spouse's pension is delayed until after the date of commencement of the amending Regulations,each backdated instalment of spouse's pension shall not be increased with interest from the date the instalment was due to be paid up to and including 25th July 1994 but shall be increased with interest at the Midland Bank Base Rate from 26th July 1994 (or the date the instalment was due to be paid if later) up to and including the actual date of payment.¹²⁴
- (3) In the case of a member who dies before the commencement of the amending Regulations benefits shall be payable as set out in these Regulations as though the amendments to Regulation 9(8) and (9) and Regulation 10(5) by the amending Regulations had not been made.¹²⁵

23 Citation

These Regulations may be cited as the Public Employees (Contributory Retirement Scheme) (New Members) (Jersey) Regulations 1989.

ENDNOTES

Table of Legislation History

Legislation	Year and No	Commencement	*Projet No (where applicable)
Public Employees (Contributory Retirement Scheme) (New Members) (Jersey) Regulations 1989	R&O.7955	1 January 1988	
Public Employees (Contributory Retirement Scheme) (New Members) (Amendment) (Jersey) Regulations 1990	R&O.8082	1 August 1990	
Public Employees (Contributory Retirement Scheme) (New Members) (Amendment No. 2) (Jersey) Regulations 1992	R&O.8445	1 January 1990	
Public Employees (Contributory Retirement Scheme) (New Members) (Amendment No. 3) (Jersey) Regulations 1993	R&O.8595	1 January 1990	
Public Employees (Contributory Retirement Scheme) (New Members) (Amendment No. 4) (Jersey) Regulations 1995	R&O.8807	30 March 1995, (Regulations 2, 5(b), 6(b) and 7(b) in force 1 January 1988, Regulations 2(b)(i)(A) and 4(a) in force 1 January 1990)	
Public Employees (Contributory Retirement Scheme) (New Members) (Amendment No. 5) (Jersey) Regulations 1995	R&O.8885	23 November 1995	
Public Employees (Contributory Retirement Scheme) (New Members) (Amendment No. 6) (Jersey) Regulations 1998	R&O.9252	1 July 1998, (Regulations 1(1), 3, 4, 5(1), (4), (5), (6), 6, 7, 8, 9, 10 in force 1 January 1996)	P.124/1998
Public Employees (Contributory Retirement Scheme) (New Members) (Amendment No. 7) (Jersey) Regulations 2000	R&O.62/2000	1 August 2000	P.102/2000
Public Employees (Contributory Retirement Scheme) (New Members) (Amendment No. 8) (Jersey) Regulations 2002	R&O.172/2002	1 January 2003	P.228/2002

Legislation	Year and No	Commencement	*Projet No (where applicable)
Public Employees (Contributory Retirement Scheme) (New Members) (Amendment No. 9) (Jersey) Regulations 2004	R&O.57/2004	1 July 2004	P.61/2004
Public Employees (Retirement) (Additional Contributions – Amendments) (Jersey) Regulations 2005	R&O.105/2005	to be taken to have commenced on 1 January 2002 (by virtue of Regulation 6)	P.190/2005
Public Employees (Contributory Retirement Scheme) (New Members) (Amendment No. 10) (Jersey) Regulations 2005	R&O.106/2005	1 January 2006	P.189/2005
States of Jersey (Amendments and Construction Provisions No. 1) (Jersey) Regulations 2005	R&O.42/2005	9 December 2005	P.56/2005
Employment of States of Jersey Employees (Consequential, Amendment, Repeal, Transitional and Savings Provisions) (Jersey) Regulations 2005	R&O.155/2005	9 December 2005	P.243/2005
Public Employees (Contributory Retirement Scheme) (New Members) (Amendment No. 11) (Jersey) Regulations 2006	R&O.139/2006	13 December 2006	P.136/2006
Public Employees (Contributory Retirement Scheme) (New Members) (Amendment No. 12) (Jersey) Regulations 2007	R&O.117/2007	3 October 2007	P.106/2007
Public Employees (Contributory Retirement Scheme) (New Members) (Amendment No. 13) (Jersey) Regulations 2009	R&O.8/2009	1 March 2009	P.177/2008
Income Tax (Amendment No. 34) (Jersey) Law 2010	L.19/2010	5 November 2010	P.181/2009
Public Employees (Contributory Retirement Scheme) (New Members) (Amendment No. 14) (Jersey) Regulations 2011	R&O.13/2011	9 February 2011	P.187/2010
Fire and Rescue Service (Jersey) Law 2011	L.26/2011	1 March 2012 (R&O.27/2012)	P.98/2011
Civil Partnership (Consequential Amendments) (Jersey) Regulations 2012	R&O.47/2012	2 April 2012	P.12/2012

Legislation	Year and No	Commencement	*Projet No (where applicable)
Public Employees (Contributory Retirement Scheme) (States of Jersey Prison Service - Amendments) (Jersey) Regulations 2013	R&O.3/2013	1 February 2013	P.126/2012
Public Employees (Contributory Retirement Scheme) (Commutation of Small Pensions - Amendments) (Jersey) Regulations 2013	R&O.136/2013	29 October 2013	P.105/2013
Public Employees (Contributory Retirement Scheme) (Miscellaneous Amendments) (Jersey) Regulations 2015	R&O.104/2015	15 September 2015	P.79/2015
Public Employees (Pension Scheme) (Transitional Provisions, Savings and Consequential Amendments) (Jersey) Regulations 2015	R&O.142/2015	1 January 2016 – as to amendments made by Schedule 1; 1 January 2019 – as to amendments made by Schedule 2	P.99/2015
Public Employees (Pensions) (Deferred Pensions, Transfer Payments and Refund of Contributions) (Miscellaneous Amendments) (Jersey) Regulations 2017	R&O.126/2017	7 December 2017	P.93/2017
Public Employees (Contributory Retirement Scheme) (Compensatory Added Years) (Amendments) (Jersey) Regulations 2019	R&O.44/2019	25 June 2019	P.37/2019
Revenue Administration (Jersey) Law 2019	L.13/2019	1 January 2020	P.220/2019
Public Employees (Contributory Retirement Scheme) (Miscellaneous Amendments) (No. 2) (Jersey) Regulations 2020	R&O.98/2020	21 July 2020	P.73/2020

*Projets available at www.statesassembly.gov.je

Table of Renumbered Provisions

Original	Current
1(1)	1
1 (aa) definition “qualifying service”	1 (b) definition “qualifying service”
(b)	(c)

Original	Current
(c)	(d)
(d)	(e)
(da)	(f)
(e)	(g)
1 definition "relations" (i)	1 definition "relations" (a)
(ii)	(b)
(iii)	(c)
(iv)	(d)
1(2),(3),(4)	spent, omitted from this revised edition
2(6A)	2(7)
(7)	(8)
(8)	(9)
(9)	(10)
(9A)	(11)
(9B)	(12)
(10)	(13)
(11)	(14)
(12)(aa)	(15) (b)
(b)	(c)
(c)	(d)
(d)	(e)
3(4)(i)	3(4)(a)
(ii)	(b)
(4A)	(5)
(5)	(6)
(6)	(7)
(7)	(8)
4(1A)	4(2)
(1B)	(3)
(1C)	(4)
(1D)	(5)
(1E)	(6)
(2)	(7)
(3)	(8)
(4)	(9)
6(4A)	6(5)
(5)	(6)
8(3A)	8(4)
(3B)	(5)
(4)	(6)
(5)	(7)
(6)	(8)
9(5A)	9(6)
(6)	(7)
(7)	(8)
(8)	(9)
(9)	(10)

Original	Current
(10)	(11)
14A	15
15	16
16	17
16A	18
16B	19
17	20
18	21
18A	22
19	23

Table of Endnote References

- ¹ *These Regulations have been amended by the States of Jersey (Amendments and Construction Provisions No. 1) (Jersey) Regulations 2005. The amendments replace all references to a Committee of the States of Jersey with a reference to a Minister of the States of Jersey, and remove and add defined terms appropriately, consequentially upon the move from a committee system of government to a ministerial system of government*
- ² *Regulation 1* amended by R&O.8445, R&O.8807, R&O.8885, R&O.9252, R&O.62/2000, R&O.172/2002, R&O.57/2004, R&O.155/2005, R&O.117/2007, L.26/2011, R&O.47/2012, R&O.3/2013, R&O.136/2013, R&O.104/2015, R&O.142/2015, R&O.44/2019
- ³ *Regulation 2* substituted by R&O.8445
- ⁴ *Regulation 2(1)* substituted by R&O.104/2015, amended by R&O.142/2015
- ⁵ *Regulation 2(4)* deleted by R&O.104/2015
- ⁶ *Regulation 2(5)* substituted by R&O.8595
- ⁷ *Regulation 2(7)* inserted by R&O.8595
- ⁸ *Regulation 2(8)* amended by R&O.104/2015
- ⁹ *Regulation 2(9)* amended by R&O.9252, R&O.62/2000, R&O.57/2004, R&O.104/2015
- ¹⁰ *Regulation 2(11)* inserted by R&O.9252
- ¹¹ *Regulation 2(12)* inserted by R&O.9252
- ¹² *Regulation 2(13)* amended by R&O.8807, R&O.142/2015
- ¹³ *Regulation 2(14)* amended by R&O.9252, R&O.62/2000, R&O.3/2013, R&O.142/2015
- ¹⁴ *Regulation 2(15)* amended by R&O.8807, R&O.8885, R&O.57/2004, R&O.142/2015
- ¹⁵ *Regulation 2A* inserted by R&O.142/2015
- ¹⁶ *Regulation 3(1)* substituted by R&O.142/2015, amended by R&O.142/2015
- ¹⁷ *Regulation 3(2)* substituted by R&O.142/2015
- ¹⁸ *Regulation 3(4)* amended by R&O.8445
- ¹⁹ *Regulation 3(5)* inserted by R&O.8445
- ²⁰ *Regulation 3(6)* deleted by R&O.142/2015
- ²¹ *Regulation 3(7)* amended by R&O.44/2019
- ²² *Regulation 3(8)* amended by R&O.8445, R&O.142/2015
- ²³ *Regulation 3(9)* inserted by R&O.44/2019
- ²⁴ *Regulation 4(1)* substituted by R&O.142/2015, amended by R&O.142/2015
- ²⁵ *Regulation 4(2)* deleted by R&O.105/2005
- ²⁶ *Regulation 4(3)* inserted by R&O.62/2000
- ²⁷ *Regulation 4(4)* inserted by R&O.62/2000

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- ²⁸ Regulation 4(5) inserted by R&O.172/2002
- ²⁹ Regulation 4(6) inserted by R&O.172/2002
- ³⁰ Regulation 4(7) amended by R&O.142/2015
- ³¹ Regulation 4(8) substituted by R&O.142/2015
- ³² Regulation 4(9) deleted by R&O.142/2015
- ³³ Regulation 5(1) substituted by R&O.8445, amended by R&O.9252, R&O.3/2013, substituted by R&O.44/2019
- ³⁴ Regulation 5(2) added by R&O.3/2013, amended by R&O.142/2015
- ³⁵ Regulation 5(3) inserted by R&O.44/2019
- ³⁶ Regulation 5(4) inserted by R&O.44/2019
- ³⁷ Regulation 6 substituted by R&O.106/2005
- ³⁸ Regulation 6(1) amended by R&O.8/2009, substituted by R&O.98/2020
- ³⁹ Regulation 6(2) substituted by R&O.98/2020
- ⁴⁰ Regulation 6(3A) substituted by R&O.142/2015
- ⁴¹ Regulation 6(3AA) inserted by R&O.142/2015
- ⁴² Regulation 6(3B) inserted by R&O.13/2011, amended by R&O.142/2015
- ⁴³ Regulation 6(4) amended by R&O.13/2011, R&O.142/2015
- ⁴⁴ Regulation 6(5) substituted by R&O.3/2013
- ⁴⁵ Regulation 6(6) substituted by R&O.3/2013, amended by R&O.98/2020
- ⁴⁶ Regulation 6(7) amended by R&O.98/2020
- ⁴⁷ Regulation 6(8) added by R&O.3/2013, amended by R&O.142/2015
- ⁴⁸ Regulation 6A inserted by R&O.106/2005
- ⁴⁹ Regulation 6AA inserted by R&O.3/2013, heading amended by R&O.142/2015
- ⁵⁰ Regulation 6AA(1) amended by R&O.142/2015
- ⁵¹ Regulation 7(1) amended by R&O.8807
- ⁵² Regulation 7(2) substituted by R&O.8807, amended by R&O.9252, R&O.44/2019
- ⁵³ Regulation 7(4) amended by R&O.142/2015
- ⁵⁴ Regulation 7(5) deleted by R&O.142/2015
- ⁵⁵ Regulation 7(6) amended by R&O.142/2015
- ⁵⁶ Regulation 8 heading amended by R&O.142/2015
- ⁵⁷ Regulation 8(1) substituted by R&O.126/2017
- ⁵⁸ Regulation 8(1A) inserted by R&O.106/2005, amended by R&O.3/2013, R&O.104/2015, R&O.142/2015, R&O.126/2017
- ⁵⁹ Regulation 8(1AA) inserted by R&O.3/2013, amended by R&O.142/2015
- ⁶⁰ Regulation 8(1B) inserted by R&O.106/2005, amended by R&O.13/2011, R&O.3/2013
- ⁶¹ Regulation 8(1C) substituted by R&O.13/2011, amended by R&O.3/2013
- ⁶² Regulation 8(1D) inserted by R&O.106/2005, amended by R&O.142/2015
- ⁶³ Regulation 8(1E) inserted by R&O.8/2009
- ⁶⁴ Regulation 8(1F) inserted by R&O.13/2011
- ⁶⁵ Regulation 8(1G) substituted by R&O.142/2015
- ⁶⁶ Regulation 8(1H) substituted by R&O.142/2015
- ⁶⁷ Regulation 8(1I) inserted by R&O.3/2013, amended by R&O.142/2015
- ⁶⁸ Regulation 8(2) deleted by R&O.126/2017
- ⁶⁹ Regulation 8(3) substituted by R&O.8807, amended by R&O.57/2004, R&O.104/2015, R&O.142/2015, R&O.126/2017
- ⁷⁰ Regulation 8(4) inserted by R&O.8807, amended by R&O.142/2015
- ⁷¹ Regulation 8(5) inserted by R&O.8807
- ⁷² Regulation 8(6) deleted by R&O.104/2015
- ⁷³ Regulation 8(7) deleted by R&O.126/2017
- ⁷⁴ Regulation 8(8) deleted by R&O.104/2015
- ⁷⁵ Regulation 9(2) substituted by R&O.8807

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- ⁷⁶ Regulation 9(3) substituted by R&O.8807, amended by R&O.8885, R&O.9252, R&O.47/2012
- ⁷⁷ Regulation 9(4) amended by R&O.8885, R&O.47/2012
- ⁷⁸ Regulation 9(5) amended by R&O.8885, R&O.9252, R&O.47/2012
- ⁷⁹ Regulation 9(6) inserted by R&O.9252
- ⁸⁰ Regulation 9(8) amended by R&O.8445, R&O.8807, R&O.8885, R&O.9252, R&O.62/2000, R&O.139/2006
- ⁸¹ Regulation 9(9) amended by R&O.8445, R&O.8807, R&O.8885, R&O.9252, R&O.62/2000, R&O.139/2006
- ⁸² Regulation 9(10) inserted by R&O.9252
- ⁸³ Regulation 9(11) inserted by R&O.9252
- ⁸⁴ Regulation 9(12) added by R&O.139/2006
- ⁸⁵ Regulation 10(2) amended by R&O.8807, R&O.8885, R&O.9252, R&O.62/2000, R&O.47/2012
- ⁸⁶ Regulation 10(3) amended by R&O.8807, R&O.8885, R&O.47/2012
- ⁸⁷ Regulation 10(5) amended by R&O.8885, R&O.9252, R&O.62/2000
- ⁸⁸ Regulation 10(6) inserted by R&O.9252
- ⁸⁹ Regulation 10(7) inserted by R&O.9252
- ⁹⁰ Regulation 11(1) amended by R&O.47/2012
- ⁹¹ Regulation 11(2) amended by R&O.8807, R&O.8885, R&O.9252, R&O.62/2000, R&O.47/2012, R&O.142/2015
- ⁹² Regulation 11(3) amended by R&O.8885, R&O.47/2012
- ⁹³ Regulation 12(2) amended by R&O.8885, R&O.47/2012, R&O.142/2015
- ⁹⁴ Regulation 12(3) amended by R&O.8885, R&O.47/2012
- ⁹⁵ Regulation 13(1) amended by R&O.8807, R&O.13/2011, R&O.142/2015
- ⁹⁶ Regulation 13(2) inserted by R&O.8807
- ⁹⁷ Regulation 13(3) inserted by R&O.8807, amended by R&O.142/2015
- ⁹⁸ Regulation 13(4) added by R&O.13/2011, amended by R&O.142/2015
- ⁹⁹ Regulation 13(5) added by R&O.13/2011
- ¹⁰⁰ Regulation 13(6) added by R&O.13/2011
- ¹⁰¹ Regulation 14 amended by R&O.8885
- ¹⁰² Regulation 15 inserted by R&O.8807
- ¹⁰³ Regulation 15(1) amended by R&O.142/2015
- ¹⁰⁴ Regulation 15(2) amended by R&O.142/2015
- ¹⁰⁵ Regulation 16 substituted by R&O.142/2015, R&O.98/2020
- ¹⁰⁶ Regulation 16A substituted by R&O.104/2015, deleted by R&O.98/2020
- ¹⁰⁷ Regulation 17 substituted and amended by R&O.106/2005
- ¹⁰⁸ Regulation 17(5) amended by R&O.142/2015
- ¹⁰⁹ Regulation 17(6) amended by R&O.142/2015
- ¹¹⁰ Regulation 17(9) amended by L.19/2010, L.13/2019
- ¹¹¹ Regulation 17(10) amended by R&O.142/2015
- ¹¹² Regulation 18 inserted by R&O.9252
- ¹¹³ Regulation 18(1) amended by R&O.117/2007
- ¹¹⁴ Regulation 18(4) amended by R&O.142/2015
- ¹¹⁵ Regulation 18(5) amended by R&O.142/2015
- ¹¹⁶ Regulation 18(7) amended by R&O.142/2015
- ¹¹⁷ Regulation 18(8) deleted by R&O.142/2015
- ¹¹⁸ Regulation 18(13) amended by R&O.142/2015, R&O.98/2020
- ¹¹⁹ Regulation 19 inserted by R&O.9252
- ¹²⁰ Regulation 19A inserted by R&O.44/2019
- ¹²¹ Regulation 21 amended by R&O.9252

- ¹²² *Regulation 22* *inserted by R&O.8445*
¹²³ *Regulation 22(1)* *amended by R&O.8885, R&O.142/2015*
¹²⁴ *Regulation 22(2)* *inserted by R&O.8885*
¹²⁵ *Regulation 22(3)* *inserted by R&O.8885*