

PUBLIC EMPLOYEES (CONTRIBUTORY RETIREMENT SCHEME) (FORMER HOSPITAL SCHEME) (JERSEY) REGULATIONS 1992

Official Consolidated Version

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PUBLIC EMPLOYEES (CONTRIBUTORY RETIREMENT SCHEME) (FORMER HOSPITAL SCHEME) (JERSEY) REGULATIONS 1992¹

THE STATES in pursuance of Article 2 of the <u>Public Employees (Retirement) (Jersey)</u> <u>Law 1967</u>, have made the following Regulations –

Commencement [see endnotes]

1 Interpretation

In these Regulations, unless the context otherwise requires –

- "Actuary" means a person appointed in accordance with Regulation 10 of the Administration Regulations, to give actuarial advice in respect of the fund;
- "Administration Regulations" means the <u>Public Employees (Pension Scheme)</u> (Administration) (Jersey) Regulations 2015;
- "Administrator" shall be construed in accordance with Regulation 19 of the Administration Regulations;
- "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 17;
- "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 the person is receiving full-time education in an educational establishment approved by the Committee, or the person 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;

"deferred pensioner" means a former member entitled to a pension, or a pension and a lump sum, under Regulation 8 which has not yet become payable;

"dependant" means any person who, in the opinion of the Committee, was at the time of a member's or pensioner's or deferred pensioner's death dependent on the member or his or her spouse or civil partner for the provision of all or any of the ordinary necessities of life;

"employee" means a permanent employee of an employer, whether whole-time or part-time;

"employer" means -

- (a) the States Employment Board within the meaning of the <u>Employment of States of Jersey Employees (Jersey) Law 2005</u>, 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 members 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 <u>Public Employees (Pension Scheme) (Membership</u> and Benefits) (Jersey) Regulations 2015;

"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;

"Existing Members Regulations" means the <u>Public Employees (Contributory</u> Retirement Scheme) (Existing Members) (Jersey) Regulations 1989;

"final pensionable salary" means the average of the annual salary received by a member during the 3 years immediately before and including the day on which the member ceases to hold the member's employment or the day on which the member attains normal retiring age, whichever is earlier;

"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 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 <u>Public Employees (Pension Scheme)</u> (Funding and Valuation) (Jersey) Regulations 2015;

"General Regulations" means the <u>Public Employees (Contributory Retirement</u> Scheme) (General) (Jersey) Regulations 1989;

"Income Tax Law" means the Income Tax (Jersey) Law 1961;

"Law" means the Public Employees (Retirement) (Jersey) Law 1967;

"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 recipients of a lump sum payable on the death of a member;

"member" means an employee who joins the scheme pursuant to Regulation 2 for so long as he or she remains an employee:

"New Members Regulations" means the <u>Public Employees (Contributory</u> Retirement Scheme) (New Members) (Jersey) Regulations 1989;

"normal retiring age" means 65 years in the case of a male and 60 years in the case of a female;

"part-time" in relation to an employee means certified by the employer to be employed for at least 35 hours a week, or for such lesser hours as the employer and the States Employment Board may agree;

"pensionable allowance" means a payment or allowance which is for the time being declared under Regulation 16 to be a pensionable allowance;

"2014 Pensions Law" means the Public Employees (Pensions) (Jersey) Law 2014;

"pensionable service" means the total years of service which a member is entitled to count for pension purposes and, subject to Regulations 2(6) and 21, includes –

- (a) service as a contributory member of the Former Hospital Scheme;
- (b) service as a member of the scheme;

- (c) any notional period of service which may be deemed to form part of the member's contributory service in the Former Hospital Scheme under Rule 41 of the Former Hospital Scheme Rules;
- (d) any notional period of pensionable service granted to a member on account of 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;
- (e) any added years of pensionable service granted to a member on account of
 - (i) augmentation under Regulation 15,
 - (ii) a pensionable allowance giving rise to added years under Regulation 17, or
 - (iii) an employer-initiated salary reduction and awarded by way of compensation under Regulation 17A; and
- (f) any notional period of service granted to a member on account of special contributions in accordance with arrangements made prior to the 1990 appointed day under the Former Hospital Scheme;

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

"qualifying service" means pensionable service, disregarding any added years credited to a member on account of a pensionable allowance under Regulation 17;

"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 all salary, wages and other payments paid or made to a member as such for the member's own use, including –

- (a) the money value of any accommodation and allowances in kind appertaining to the member's employment and assessable to income tax; and
- (b) any pensionable allowances,

but not including any overtime payments or any travelling or subsistence allowances or payments made to the member for the purposes of the member's employment or payments in respect of untaken leave;

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

"scheme" means the pension scheme established by the <u>Public Employees</u> (Contributory Retirement Scheme) (Jersey) Regulations 1967;

"service" means continuous employment with an employer computed in years and complete days;

"Transitional Regulations" means the <u>Public Employees (Pension Scheme)</u> (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.

"year" includes a fraction of a year computed in complete days.²

2 Eligibility and membership

- (1) These Regulations apply to employees who meet the conditions set out in this Regulation and such employees shall be members of the scheme subject to the provisions of these Regulations.³
- (2) To qualify in accordance with this Regulation an employee must have become an employee before the 1990 appointed day and
 - (a) have participated in the Former Hospital Scheme as an employee on or after 30th December 1989; or
 - (b) have been eligible to do so but for the fact that the employee was under the age of 20 years,

and 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.

- (3) These Regulations shall apply only to an employee qualified in accordance with paragraph (2) who has not exercised an option that the 1989 Existing Members Regulations or the 1989 New Members Regulations shall apply to the employee; they shall so apply with effect from the 1990 appointed day, and the Former Hospital Scheme Rules shall cease to apply to the employee from that date.
- (4) An employee shall become a member of the scheme on the day from which these Regulations apply to the employee, except that, an employee who has not attained the age of 20 years on the day from which these Regulations apply to the employee, shall become a member on the day the employee attains that age.

- (5) An employee shall be required to pay contributions as specified in Regulation 3 as from the day the employee becomes a member.
- (6) Where a member is absent from duty owing to illness or any other cause beyond the member's control or owing to any cause approved by the employer, the member shall be deemed to remain a member:

Provided that -

- (a) if the member returns to the member's duties following an absence
 - (i) the member's pensionable service up to and after the member's period of absence shall be treated as continuous, and
 - (ii) the member's qualifying service up to and after the member's period of absence shall be treated as continuous:
- (b) if the member is absent from duty for reasons, other than maternity leave, approved by the employer, the period of absence shall not count as pensionable service or qualifying service; and
- (c) if the member is absent from duty on maternity leave approved by the employer
 - (i) the period of absence shall count as pensionable service and qualifying service (whether or not the member returns to the member's duties following an absence),
 - (ii) in the event of the member giving notice that the member will not return to the member's duties following such absence, the period of absence shall cease on the date such notice is given, and
 - (iii) the member and the employer shall continue to contribute during the period of absence on the basis of the maternity pay the member receives.⁴
- (7) A member participating in the scheme under these Regulations who ceases to be employed by the member's current employer shall remain a member under these Regulations if
 - (a) the member immediately becomes employed by another employer who is participating in the scheme, such employer having participated in the scheme or the Former Hospital Scheme continuously since 31st December 1987; and
 - (b) the member continues to satisfy any other requirements specified in these Regulations as necessary in order to continue participating in the scheme under these Regulations as a member.⁵

3 Member's contributions

- (1) A member who has not reached normal retiring age 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.⁶
- (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.⁷
- (3) A member who on the 1990 appointed day is 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.
- (4) Subject to paragraph (5), in any case where and for so long as the salary of a member other than a part-time member is reduced 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 the member's salary shall be deemed to be an amount equal to that of the member's salary immediately before such deduction.⁸
- (5) Paragraph (4) does not apply where a member's salary is reduced as a result of an employer-initiated salary reduction.⁹

4 Employer's contributions

- (1) 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.¹⁰
- (2) An employer's contributions shall be paid to the Administrator in the manner required under Regulation 11(7) of the Funding and Valuation Regulations.¹¹
- (3) 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 whose basic salary due under his or her contract of service has been reduced by 4%, 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 the modifications specified in Regulation 18 had not applied.¹²
- (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.¹³

5 Retirement at or after normal retiring age

- (1) A member shall retire from service on attaining normal retiring age, except that a member may be permitted to remain in service by arrangement with the employer.
- (2) Every member who has attained normal retiring age and has retired at that age or later in accordance with paragraph (1) shall be entitled during the member's life to an annual pension under the scheme commencing as from the date of actual retirement, together with, in the case of a female member, a lump sum calculated in accordance with paragraph (3).
- (3) Subject to paragraphs (4) and (5), and Regulation 21, the pension payable to a male member and the pension and lump sum payable to a female member on retirement is calculated as follows
 - (a) in the case of a male member
 - (i) 1/60 of the member's average salary for each year of pensionable service, and

- (ii) disregarding any added years of pensionable service credited to a member on account of a pensionable allowance under Regulation 17 or awarded by way of compensation under Regulation 17A, the member's pensionable service cannot exceed 45 years; and
- (b) in the case of a female member
 - (i) 1/80 of the member's average salary for each year of pensionable service, together with a lump sum equal to 3/80 of the member's average salary for each year of pensionable service, and
 - (ii) disregarding any added years of pensionable service credited to a member on account of a pensionable allowance under Regulation 17 or awarded by way of compensation under Regulation 17A, the member's pensionable service cannot exceed 40 years.¹⁴
- (4) Paragraph (5) 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 17A.¹⁵
- (5) 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 (3)(a)(i) or (b)(i); and
 - (b) for the purposes of that calculation under paragraph (3)(a)(i) or (b)(i), the member's average salary is determined for each description of case set out in column 1 of the following table, by reference to the corresponding method of calculation set out in column 2 of that table –

	1	2
	Description of case	Method of calculation
	A: member –	Average salary is determined by reference to the member's –
(a)	leaves service earlier than normal retiring age but 3 or more years' after the salary reduction date; or	average salary for each year of service in the 3 years immediately before, and ending on the day on which he or she
(b)	attains normal retiring age 3 or more years after the salary reduction date.	leaves service or attains normal retiring age, whichever is the earlier.

	1	2
	Description of case	Method of calculation
Case B: member –		Average salary is determined by reference to the member's –
(a) (b)	leaves service earlier than normal retiring age but less than 3 years' but more than one year after the salary reduction date; or attains normal retiring age less than 3 years' but more than one year after the salary reduction	average salary for each year of service after the salary reduction date, and ending on the day on which he or she leaves service or attains normal retiring age, whichever is the earlier.
Cono	date. C: member –	Avance colony is determined by
(a)	leaves service earlier than normal retiring age but one year or less after the salary reduction date; or	Average salary is determined by reference to the member's — whole year equivalent salary for that year or part-year of service after the salary reduction date, and ending on the
(b)	attains normal retiring age one year or less after the salary reduction date.	day on which he or she leaves service or attains normal retiring age, whichever is the earlier. ¹⁶

6 Retirement before normal retiring age – normal health

A member who has 10 or more years' qualifying service and who has attained an age 5 years or less below normal retiring age may, subject to the prior approval of the employer, retire at any time and receive a pension, or in the case of a female a pension and a lump sum, under the scheme, calculated in accordance with Regulation 5 and payable from the date of retirement.¹⁷

7 Retirement before normal retiring age – ill-health

A member who has 10 or more years' qualifying service and who, in the opinion of the employer, has become incapable of discharging the member's duties by reason of permanent ill-health or disability of mind or body and who has retired from service in consequence thereof, shall be entitled to receive a pension, or in the case of a female a pension and a lump sum, under the scheme, calculated in accordance with Regulation 5 and payable from the date of retirement.¹⁸

8 Deferred pension or transfer payment¹⁹

- (1) Where a member ceases to be an employee, he or she shall be entitled
 - (a) to a deferred pension, or in the case of a female member to a deferred pension and lump sum, calculated in accordance with Regulation 5 and payable in accordance with paragraph (3); or

- (b) to apply for a transfer payment out of the fund under Regulation 22 of the Administration Regulations.²⁰
- (2) 2
- (3) Where a member to whom this Regulation applies chooses a deferred pension, or in the case of a female member a deferred pension and lump sum, that pension and, where appropriate, that lump sum shall be payable
 - (a) subject to paragraph (3A), when the deferred pensioner actually retires in accordance with the provisions of any other pension scheme of which the pensioner is a member;
 - (b) when the member retires in circumstances which would have entitled the member to a pension under the scheme if the member were still a member thereof; or
 - (c) if the Committee is satisfied that the member has suffered a permanent breakdown of health or is otherwise permanently incapacitated, as from the date of such breakdown or incapacity or normal retiring age, whichever is the earlier:

Provided that such deferred pension and lump sum shall be reduced as certified by the actuary having regard to such member's age if they become payable before normal retiring age.²²

- (3A) If -
 - (a) the deferred pensioner who retires as referred to in paragraph (3)(a)
 - (i) is a member of another pension scheme, and
 - (ii) is a person who, in accordance with the provisions of that scheme, is retiring other than for reasons of ill-health
 - (A) on or after 9th February 2011, and
 - (B) is under the age of 55 years; and
 - (b) the deferred pension, or in the case of a female member a deferred pension and lump sum, 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, 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, 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,

there shall be payable, from the date that the deferred pensioner actually retires, that part of the deferred pension, or in the case of a female member a deferred pension and lump sum, that is not attributable to the transfer payment described in sub-paragraph (b) and, from the date the deferred pensioner attains the age of 55 years, that part of the deferred pension, and where appropriate, that lump sum, that is so attributable.²³

- (4) ²⁴
- (5) 25
- (6) 26

9 Death of a member before normal retiring age

- (1) On the death of a member before normal retiring age benefits shall only be payable as set out in this Regulation.
- (2) In the case of a member who has completed 10 or more years' qualifying service who leaves a widow, a pension shall be payable to the widow, the annual rate of which shall be ½ of the pension which the member would have received if the member had continued in service and had retired at normal retiring age, the member's salary from the date of the member's death to that date having remained unaltered.²⁷
- (3) In the case of a member who has completed 10 or more years' qualifying service who leaves a child, there shall be payable annually to the widow or widower of the member a pension of £80 a year in respect of each child, or if there is no widow or widower alive a pension of £110 a year in respect of each child:

Provided that -

- (a) if the Committee is satisfied that a child is in the care of or is being maintained by some person or authority other than the widow or widower, the Committee may at its absolute discretion pay the pension payable under this paragraph to that other person or authority instead of to the widow or widower;
- (b) 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 fulltime education in the future, the Committee may suspend payment of the child's pension temporarily;
- (c) a decision made under sub-paragraph (b) may be varied in the light of further evidence; 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.²⁸
- (4) In the case of a member who has completed 5 or more years' qualifying service, a lump sum of an amount equal to the greater of
 - (a) the aggregate amount of the member's contributions to the fund and to the Former Hospital Scheme together with compound interest thereon calculated to the date of the member's death at the rate of 3% per annum with half-yearly rests, and in assessing the amount of a member's contributions for this purpose, account shall be taken of any contributions paid by that member to any pension scheme other than the Former Hospital Scheme of which the member was previously a member which have been transferred under the provisions of repealed Regulation 7 of the General Regulations or Rule 41 of the Former Hospital Scheme Rules; or

(b) subject to paragraph (7), the annual salary which the member was receiving at the date of the member's death,

shall be paid in accordance with paragraph (6).²⁹

- (5) In the case of a member who has not completed 5 years' qualifying service, a lump sum of an amount equal to the aggregate amount of the member's contributions to the fund and to the Former Hospital Scheme together with compound interest thereon calculated to the date of the member's death at the rate of 3% per annum with half-yearly rests, and in assessing the amount of a member's contributions for this purpose, account shall be taken of any contributions paid by that member to any pension scheme other than the Former Hospital Scheme of which the member was previously a member which have been transferred under the provisions of repealed Regulation 7 of the General Regulations or Rule 41 of the Former Hospital Scheme Rules, shall be paid in accordance with paragraph (6).³⁰
- (6) The lump sum calculated in accordance with paragraph (4) or (5) 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.³¹
- (7) If in the 12 months immediately preceding the member's death the member received a pensionable allowance giving rise to added years under Regulation 17, annual salary for the purpose of paragraphs (4) and (6) 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 12 months immediately preceding the member's death,

but if the member was admitted to the scheme within 12 months of the member's death, the amount of the pensionable allowance to which sub-paragraph (b) refers shall be calculated as the annual equivalent of the actual amount of pensionable allowance which the member received between the date when the member was admitted and the date of the member's death.³²

10 Death of a member after normal retiring age

- (1) On the death of a member after normal retiring age and before becoming a pensioner, benefits shall be payable as set out in this Regulation.
- (2) If the member leaves a widow, a pension shall be payable to the widow, the annual rate of which shall be ½ of the pension which the member would have received if the member had retired on the day immediately preceding the member's death.
- (3) If the member leaves a child, there shall be payable annually to the widow or widower of the member a pension of £80 a year in respect of each child, or if there is no widow or widower alive a pension of £110 a year in respect of each child:

Provided that -

(a) if the Committee is satisfied that a child is in the care of or is being maintained by some person or authority other than the widow or widower, the Committee may at its absolute discretion pay the pension payable under this paragraph to that other person or authority instead of to the widow or widower;

- (b) 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 fulltime education in the future, the Committee may suspend payment of the child's pension temporarily;
- (c) a decision made under sub-paragraph (b) may be varied in the light of further evidence; 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.³³
- (4) In the case of a female member, an amount equal to the lump sum which she would have received on retirement at normal retiring age under the provisions of Regulation 5(3) 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.³⁴

11 Death of a pensioner

- (1) On the death of a pensioner, benefits shall be payable as set out in this Regulation:
 - Provided that a widow shall not be entitled to receive a pension by virtue of this Regulation if the marriage took place after the member had attained normal retiring age.
- (2) Where a male pensioner leaves a widow, a pension shall be payable to the widow, the annual rate of which shall be
 - (a) in respect of a pensioner in receipt of a pension by virtue of Regulation 5, 6 or 8, ½ of the pension which the pensioner was receiving at the date of the pensioner's death;
 - (b) subject to Regulation 16(2), in respect of a pensioner in receipt of a pension by virtue of Regulation 7, ½ of the pension which the pensioner would have been receiving if the pensioner had continued in service and had retired at normal retiring age, the pensioner's salary from the date of the pensioner's actual retirement to that date having remained unaltered plus the proportion that
 - (i) the pensioner's pension as increased by any Act of the States or under Regulation 22 during the period from the date of retirement to the date of death bears to,
 - (ii) the pensioner's pension before such increases.³⁵
- (3) Where a pensioner in receipt of a pension by virtue of Regulation 7 leaves a child, there shall be payable annually to the widow or widower of the member a pension of £80 a year in respect of each child, or if there is no widow or widower alive a pension of £110 a year in respect of each child:

Provided that -

(a) if the Committee is satisfied that a child is in the care of or is being maintained by some person or authority other than the widow or widower,

- the Committee may at its absolute discretion pay the pension payable under this paragraph to that other person or authority instead of to the widow or widower;
- (b) 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 fulltime education in the future, the Committee may suspend payment of the child's pension temporarily;
- (c) a decision made under sub-paragraph (b) may be varied in the light of further evidence, 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.³⁶

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) If a deferred pensioner leaves a widow, a pension shall be payable to the widow, the annual rate of which shall be ½ of the pension which the pensioner would have received under the provisions of Regulation 5(3) at the date of leaving, increased during the period from the date of leaving to the date of death as if the deferred pensioner had retired on the date of leaving and received such retirement pension from that date.
- (3) A lump sum of an amount equal to the aggregate amount of the deferred pensioner's contributions to the fund and to the Former Hospital Scheme together with compound interest thereon calculated to the date of the pensioner's death at the rate of 3% per annum with half-yearly rests (and in assessing the amount of a member's contributions for this purpose, account shall be taken of any contributions paid by that member to any pension scheme other than the Former Hospital Scheme of which the member was previously a member which have been transferred under the provisions of repealed Regulation 7 of the General Regulations or Rule 41 of the Former Hospital Scheme Rules) 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.³⁷
- (4) If a female deferred pensioner dies after attaining normal retiring age but before becoming entitled to receive a pension and lump sum under Regulation 8, an amount equal to the lump sum which she would have received on retirement at normal retiring age under the provisions of Regulation 5(3) 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.³⁸

13 Widow's pension³⁹

A widow's pension shall cease to be payable to a widow –

- (a) if she remarries, as from the date of such marriage;
- (b) during any period during which she is cohabiting with a man as the man's wife, or with a woman as the woman's spouse;
- (c) if she enters into a civil partnership, as from the date of such civil partnership;
- (d) during any period during which she is cohabiting with a woman as the woman's civil partner.

14 Exchange of small pension for lump sum 40

- (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"
"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.

15 Augmentation

The employer may pay an additional contribution to the fund to obtain added years of pensionable service for any member to whom these Regulations apply, the amount of such additional contribution being determined by the Committee on the advice of the Actuary.⁴¹

16 Pensionable allowances 42

- (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) an overtime payment or other emolument of a temporary nature; or
 - (b) a payment in respect of untaken leave.
- (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 17;
 - (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.⁴³
- (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.⁴⁴
- (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.⁴⁵
- (8)
- (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 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 17, 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 17.
- (12) If the pensionable allowance does not give rise to added years of pensionable service under Regulation 17, 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 17 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).⁴⁷

17 Added years in respect of pensionable allowance 48

- (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 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 he or she 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 $\underbrace{A \times B}_{C}$, 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) there is to be calculated under Regulation 9(2) or 11(2)(b) 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 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.

17A Award of compensatory added years

- (1) Subject to paragraph (3), 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 of pensionable service 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.

(3) This Regulation does not have effect where an employer-initiated salary reduction is applied in the case of a member who has attained normal retiring age but has not left service. 49

18 Modification of scheme for the Chief and Assistant Chief Ambulance Officers⁵⁰

In their application to a person employed as the Chief Ambulance Officer or an Assistant Chief Ambulance Officer in the States of Jersey Ambulance Service whose basic salary due under his or her contract of service has been reduced by 4%, these Regulations shall have effect subject to the following modifications –

- (a) the normal retiring age shall be 60 years for such a person and the definition "normal retiring age" in Regulation 1 shall be construed accordingly;
- (b) every member who has attained normal retirement age and has retired at that age or later in accordance with Regulation 5(1) shall be entitled during the member's life to an annual pension under the scheme commencing as from the date of actual retirement, and Regulation 5(2) shall be amended accordingly;
- (c) no lump sum shall be payable to a female member, and Regulation 5(2) and (3) shall be amended accordingly;
- (d) the annual rate of retirement pension shall be calculated as 1/45th of the member's average salary for each year of pensionable service, subject to a maximum of 35 years of pensionable service, and Regulation 5(3) shall be amended accordingly;
- (e) for a person employed as the Chief Ambulance Officer or an Assistant Chief Ambulance Officer in the States of Jersey Ambulance Service whose basic salary due under his or her contract of service has been reduced by 4%, Regulation 8 shall be construed as if for the words "50 but under 60 years of age in the case of a male member or over 45 but under 55 years in the case of a female member", there were substituted the words "45 but under 55 years of age".

19 Forfeiture

If a member is dismissed or resigns in consequence of an offence of a fraudulent character, or an act of dishonesty, or other misconduct, the member shall forfeit all claims to pensions or other benefits under the scheme and shall forfeit all amounts contributed by the member to the fund or to the Former Hospital Scheme, except so much thereof, as the Committee may in its absolute discretion allow the member or the member's wife or civil partner, children or dependants to receive. ⁵¹

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 payment by the Committee shall be made directly or indirectly to or for the benefit of any assignee.

21 Part-time employees

- (1) In the case of a member who is or has at any time been a part-time employee
 - (a) the member's period of pensionable service shall, for purposes of computation of benefit but not of qualification therefor, be deemed to be reduced in respect of each period of part-time service, taking into account the actual time worked, and salary received, in comparison with persons in the same or similar category who worked whole-time;
 - (b) the member's average salary shall be computed by substituting the wholetime equivalent salary for that actually earned in respect of each period of part-time service during the 3 years immediately preceding the member's ceasing to be an employee or the member's attaining normal retiring age, whichever first occurs.
- (2) The extent of the reduction of pensionable service and the amount of the wholetime equivalent salary for the purposes of paragraph (1) shall be determined by the Committee on the advice of the Actuary, acting on information supplied by the employer.
- (3) Final pensionable salary shall be determined by the Actuary having regard *inter alia* to the amount of the whole-time equivalent salary for the purposes of paragraph (1).⁵²

22 Transitional provisions

- Each pension in payment on the 1990 appointed day to or in respect of a former member of the Former Hospital Scheme who left that Scheme before the 1990 appointed day without having become a member of the scheme or without being entitled to a pension from the scheme derived from the service of such a member shall (if such former member or any widow of such former member does not elect otherwise before a date to be specified by the Policy and Resources Committee) be deemed for the purpose of these Regulations to be a pension payable to or derived from the service of a member of the scheme. In such an event the entitlements of or in respect of that former member under these Regulations and the General Regulations shall be provided instead of the entitlements under the Former Hospital Scheme Rules. Increases in respect of changes in the Jersey Cost of Living Index made to such pensions shall from the next pension payment date after the date of determination of the Former Hospital Scheme be payable from the funds of the scheme and the pensions shall thereafter be increased in accordance with Regulation 8 or 12(2)(a) of, and paragraph 2 of Schedule 1 to, the Funding and Valuation Regulations.⁵³
- (2) A former member of the Former Hospital Scheme with an entitlement to a deferred pension, or to a deferred pension and lump sum, under Rule 22 of the Former Hospital Scheme Rules which had not before the 1990 appointed day become payable under the provisions of those Rules shall (if such former member does not elect otherwise before a date to be specified by the Policy and Resources Committee) be deemed for the purpose of these Regulations to have been a member of the scheme.⁵⁴
- (3) Members and former members of the Former Hospital Scheme may elect not to transfer their accrued rights under the Former Hospital Scheme to the scheme, in which event the Trustee of the Former Hospital Scheme shall purchase insurance contracts securing benefits specified in Rule 51A(8) of the Former Hospital

Scheme Rules. The benefits referred to in Rule 51A(8)(a)(i) to (iv) of the Former Hospital Scheme Rules shall from the date of determination of the Former Hospital Scheme be increased in accordance with Regulation 8 or 12(2)(a) of, and paragraph 2 of Schedule 1 to, the Funding and Valuation Regulations, and the resulting increases in respect of changes in the Jersey Cost of Living Index shall be payable from the fund. 55

- (4) If the Committee is satisfied, after consulting the employer and the Actuary, that a former member of the Former Hospital Scheme, including a former member who left that scheme without becoming a member of the scheme, or the widow, children or dependants of such a member, has or have not after the 1990 appointed day received a benefit or benefits to which the member or they have been entitled under the Former Hospital Scheme Rules, that former member shall if necessary be deemed for the purpose of this Regulation to have been a member of the scheme under these Regulations and the member and/or the member's widow, children and dependants shall be deemed to be entitled to that benefit or those benefits under the scheme.
- (5) In the case of an employee to whom these Regulations apply, 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 under the scheme.⁵⁶
- (6) In the case of a member who dies before the commencement of the Public Employees (Contributory Retirement Scheme) (Former Hospital Scheme) (Amendment No. 2) (Jersey) Regulations 1995 benefits shall be payable as set out in these Regulations as though the amendments made to Regulation 9(6), Regulation 10(4) and Regulation 12(3) and (4) had not been made.⁵⁷
- (7) 58

23 Citation

These Regulations may be cited as the Public Employees (Contributory Retirement Scheme) (Former Hospital Scheme) (Jersey) Regulations 1992.

ENDNOTES

Table of Legislation History

Legislation	Year and No	Commencement	∘Projet No (where applicable)
Public Employees (Contributory Retirement Scheme) (Former Hospital Scheme) (Jersey) Regulations 1992	<u>R&O.8443</u>	1 January 1990	
Public Employees (Contributory Retirement Scheme) (Former Hospital Scheme) (Amendment) (Jersey) Regulations 1995	<u>R&O.8809</u>	30 March 1995, (Regulations 1(a) to (c), 2 and 4 in force 1 January 1990)	
Public Employees (Contributory Retirement Scheme) (Former Hospital Scheme) (Amendment No. 2) (Jersey) Regulations 1995	R&O.8887	23 November 1995	
Public Employees (Contributory Retirement Scheme) (Former Hospital Scheme) (Amendment No. 3) (Jersey) Regulations 1998	<u>R&O.9250</u>	1 July 1998, (Regulations 1(1), 2, 3, 4, 5, 6(1), 7(1),(3),(5),(7), 9(2), 10 and 11 in force 1 January 1996)	<u>P.122/1998</u>
Public Employees (Contributory Retirement Scheme) (Former Hospital Scheme) (Amendment No. 4) (Jersey) Regulations 2002	R&O.170/2002	1 January 2003	<u>P.226/2002</u>
Public Employees (Retirement) (Additional Contributions – Amendments) (Jersey) Regulations 2005	R&O.105/2005	To be taken to have come into force on 1 January 2002 (by virtue of Regulation 6)	P.190/2005
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
Income Tax (Amendment No. 34) (Jersey) Law 2010	L.19/2010	5 November 2010	P.181/2009
Public Employees (Contributory Retirement Scheme) (Former Hospital Scheme) (Amendment No. 5) (Jersey) Regulations 2011	<u>R&O.14/2011</u>	9 February 2011	P.188/2010

Legislation	Year and No	Commencement	∘Projet No (where applicable)
Civil Partnership (Consequential Amendments) (Jersey) Regulations 2012	R&O.47/2012	2 April 2012	P.12/2012
Public Employees (Contributory Retirement Scheme) (Commutation of Small Pensions – Amendments) (Jersey)	R&O.136/2013	29 October 2013	P.105/2013
Regulations 2013 Public Employees (Contributory Retirement Scheme) (Miscellaneous Amendments)	R&O.104/2015	15 September 2015	P.79/2015
(Jersey) Regulations 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
Marriage and Civil Status (Amendment No. 4) (Jersey) Law 2018	L.19/2018	1 July 2018 (<u>R&O.68/2018</u>)	P.91/2017
Public Employees (Contributory Retirement Scheme) (Compensatory Added Years) (Amendments) (Jersey) Regulations 2019	R&O.44/2019	25 June 2019	P.37/2019
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(1) definition "relations" (i)	1 definition "relations" (a)
(ii)	(b)
(iii)	(c)
(iv)	(d)

Original	Current
1(2), (3), (4)	spent, omitted from this revised edition
8(5)	8(6)
15A	16
15B	17
15C	18
16	19
17	20
18	21
19	22
20	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.8809, R&O.8887, R&O.9250, R&O.155/2005,
	R&O.47/2012, R&O.142/2015, R&O.44/2019
³ Regulation 2(1)	amended by R&O.142/2015
⁴ Regulation 2(6)	substituted by R&O.8809, amended by R&O.9250
⁵ Regulation 2(7)	inserted by R&O.8809
⁶ Regulation 3(1)	substituted by R&O.142/2015, amended by R&O.142/2015
⁷ Regulation $3(2)$	substituted by R&O.142/2015
⁸ Regulation 3(4)	amended by R&O.44/2019
⁹ Regulation 3(5)	inserted by R&O.44/2019
10 Regulation $4(1)$	substituted by R&O.142/2015, amended by R&O.142/2015
¹¹ Regulation 4(2)	inserted by R&O.142/2015
¹² Regulation $4(3)$	inserted by R&O.170/2002
¹³ Regulation 4(4)	inserted by R&O.170/2002
¹⁴ Regulation 5(3)	substituted by R&O.9250, substituted by R&O.44/2019
¹⁵ Regulation 5(4)	inserted by R&O.44/2019
¹⁶ Regulation 5(5)	inserted by R&O.44/2019
¹⁷ Regulation 6	amended by R&O.9250
¹⁸ Regulation 7	amended by R&O.9250
¹⁹ Regulation 8	heading amended by R&O.142/2015
²⁰ Regulation 8(1)	amended by R&O.9250, R&O.104/2015, R&O.142/2015,
21 D 1 0(2)	R&O.126/2017
²¹ Regulation 8(2)	deleted by R&O.126/2017
²² Regulation 8(3)	amended by R&O.14/2011
²³ Regulation 8(3A)	substituted by R&O.142/2015
²⁴ Regulation 8(4)	deleted by R&O.104/2015
²⁵ Regulation 8(5)	deleted by R&O.104/2015
²⁶ Regulation 8(6)	deleted by R&O.104/2015
²⁷ Regulation 9(2)	amended by R&O.9250
²⁸ Regulation 9(3)	amended by R&O.9250

²⁹ Regulation 9(4)	amended by R&O.9250, R&O.142/2015
³⁰ Regulation 9(5)	amended by R&O.9250, R&O.142/2015
31 Regulation 9(6)	amended by R&O.8887
³² Regulation 9(7)	inserted by R&O.9250
³³ Regulation 10(3)	amended by R&O.9250
³⁴ Regulation 10(4)	amended by R&O.8887
35 Regulation 11(2)	amended by R&O.9250
³⁶ Regulation 11(3)	amended by R&O.9250
³⁷ Regulation 12(3)	amended by R&O.8887, R&O.142/2015
³⁸ Regulation 12(4)	amended by R&O.8887
³⁹ Regulation 13	substituted by R&O.47/2012, amended by L.19/2018
⁴⁰ Regulation 14	substituted by R&O.142/2015, R&O.98/2020
⁴¹ Regulation 15	amended by R&O.142/2015
⁴² Regulation 16	inserted by R&O.9250
⁴³ Regulation 16(4)	amended by R&O.142/2015
⁴⁴ Regulation 16(5)	amended by R&O.142/2015
⁴⁵ Regulation 16(7)	amended by R&O.142/2015
⁴⁶ Regulation 16(8)	deleted by R&O.142/2015
⁴⁷ Regulation 16(13)	amended by R&O.142/2015, substituted by R&O.98/2020
⁴⁸ Regulation 17	inserted by R&O.9250
⁴⁹ Regulation 17A	inserted by R&O.44/2019
⁵⁰ Regulation 18	inserted by R&O.170/2002
⁵¹ Regulation 19	amended by R&O.47/2012, R&O.142/2015
⁵² Regulation 21(3)	inserted by R&O.9250
⁵³ Regulation 22(1)	amended by R&O.142/2015
⁵⁴ Regulation 22(2)	amended by R&O.142/2015
⁵⁵ Regulation 22(3)	amended by R&O.142/2015
⁵⁶ Regulation 22(5)	amended by R&O.142/2015
⁵⁷ Regulation 22(6)	inserted by R&O.8887
⁵⁸ Regulation 22(7)	inserted by R&O.9250, deleted by R&O.142/2015