

**THE LOCAL AUTHORITIES SUPERANNUATION**

**ACT, 2026**

ARRANGEMENTS OF SECTIONS

PART I

PRELIMINARY PROVISIONS

*Sections*

1. Short title and commencement
2. Interpretation

PART II

THE LOCAL AUTHORITIES SUPERANNUATION FUND

3. Continuation and re-naming of Board of Local Authorities Superannuation Fund
4. Functions of Local Authorities Superannuation Fund
5. Board of Local Authorities Superannuation Fund
6. Functions of the Board
7. Director-General, Secretary and other staff

PART III

THE SUPERANNUATION SCHEME

8. Superannuation Scheme
9. Membership of Superannuation Scheme
10. Cessation of membership under Superannuation Scheme

PART IV

THE OCCUPATIONAL SUPERANNUATION SCHEME

11. Establishment of Occupational Superannuation Scheme
12. Membership of Occupational Superannuation Scheme
13. Cessation of membership of Occupational Superannuation Scheme

PART V

REGISTRATION OF MEMBERS AND EMPLOYERS

14. Registration of members
15. Registration of employer
16. Temporary suspension of employer account
17. Cancellation of registration
18. Suspension or cancellation not to relieve contributing employer of liability

PART VI  
CONTRIBUTIONS

19. Payment of mandatory contributions
20. Submission of monthly returns
21. Member not eligible to contribute
22. Notification of termination of employment, resignation and placement on unpaid leave or secondment
23. Contributions while on secondment
24. Contributions of member on unpaid leave or suspension
25. Voluntary contributions
26. Refund of contributions paid in error
27. Contributions in case of re-employment of member
28. Attachment of Debts
29. Transfer of contributions
30. Contributions after retirement

PART VII  
BENEFITS UNDER THE SUPERANNUATION  
SCHEME

31. Benefits on retirement of member of Superannuation Scheme
32. Benefits on retirement due to ill health of member of Superannuation Scheme
33. Benefits of member of Superannuation Scheme on reorganisation
34. Benefits on resignation or discharge of member of Superannuation Scheme
35. Benefits on dismissal of member of Superannuation Scheme
36. Benefits on death of member of Superannuation Scheme

PART VIII  
BENEFITS UNDER THE OCCUPATIONAL SUPERANNUATION  
SCHEME

37. Interpretation
38. Benefits on retirement of member of Occupational Superannuation Scheme
39. Benefits on retirement due to ill health of member of Occupational Superannuation Scheme

40. Benefits of member of Occupational Superannuation Scheme on reorganisation
41. Benefits on resignation, discharge or dismissal of member of Occupational Superannuation Scheme
42. Benefits on death of member of Occupational Superannuation Scheme

PART IX

SUPERANNUATION FUND AND SUPERANNUATION OCCUPATIONAL  
SCHEME

43. Superannuation Fund
44. Establishment of Occupational Superannuation Fund
45. Management and administration of Funds
46. Accounts and audit of Funds
47. Annual report
48. Investment of funds of Superannuation Scheme and Occupational Superannuation Scheme

PART X

INSPECTORATE

49. Inspectors
50. Powers of inspector

PART XI

GENERAL PROVISIONS

51. Sub-schemes
52. Appointment of actuary
53. Actuarial valuation of Superannuation Scheme and Occupational Superannuation Scheme
54. Action on actuarial report
55. Trustees of Superannuation Scheme and Occupational Superannuation Scheme
56. Protection of benefits
57. Portability of benefits
58. Recovery of debts from benefits
59. Payment to beneficiaries

60. Review of pension
61. Discontinuation of payment of benefits
62. Joint venture, partnership and co-investment
63. Request for information
64. Confirmation of life
65. Registers
66. Appeals
67. Immunity from execution of judgement against assets of  
Local Authorities Superannuation Fund
68. Administrative penalty
69. Offences by principal officer of body corporate or  
unincorporate body
70. Guidelines
71. Regulations
72. Repeal of Cap. 284, and savings and transitional provisions

SCHEDULES

GOVERNMENT OF ZAMBIA

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# ACT

No. 74 of 2026

Date of Assent: 4th June, 2026

**An Act to continue the existence of the Board of the Local Authorities Superannuation Fund, re-name it as the Local Authorities Superannuation Fund and re-define its functions; re-constitute the Board of the re-named Local Authorities Superannuation Fund and re-define its functions; continue the existence of the membership, contributions and benefits structure under the local authorities superannuation fund and re-name it as the Superannuation Scheme; provide for the establishment of the Occupational Superannuation Scheme; continue the existence of the local authorities superannuation Fund, in relation to its property component, and re-name it as the Superannuation Fund; provide for the establishment of the Occupational Superannuation Fund; provide for the collection of pension contributions; provide for the payment of benefits; provide for the actuarial valuation of the Superannuation Scheme and the Occupational Superannuation Scheme; repeal and replace the Local Authorities Superannuation Fund Act, 1962; and provide for matters connected with, or incidental to, the foregoing.**

[12th June, 2026

## PART I

### PRELIMINARY PROVISIONS

ENACTED by the Parliament of Zambia.

Enactment

1. This Act may be cited as the Local Authorities Superannuation Act, 2026, and shall come into operation on the date that the Minister may, by statutory instrument, appoint.

Short title  
and  
commen-  
cement

Interpretation	2. In this Act unless the context otherwise requires—  “accrued benefits” means benefits to which a member has a legally enforceable right, whether or not those benefits are payable immediately or at a future date;
Act No. 16 of 2026	“active politics” has the meaning assigned to the words in the Benefits of Former Presidents and Former Vice-Presidents Act;
Cap. 91	“associate” has the meaning assigned to the word in the Anti-Corruption Act;  “associated institution” means—  (a) a body other than a local authority registered under the existing Fund;  (b) a utility body or any other body providing housing, electricity, water, and sanitation services to the public as may be established from time to time;  (c) a body whose functions devolve from a local authority as may be established from time to time; or  (d) any other body as may be prescribed;
Cap.1	“Bank of Zambia” means the Bank of Zambia established under the Constitution;  “beneficiary” means a person, other than a member, receiving or entitled to receive a benefit under this Act;  “benefit” means a lump sum, pension, or both a lump sum and a pension, granted to a member or beneficiary under this Act;  “Board” means the Board of the Local Authorities Superannuation Fund constituted under section 5;  “Board of the Fund” means the body corporate, known as the Board of the Local Authorities Superannuation Fund established under the repealed Act;  “contributing member” means a person employed before 1st February, 2000 or after 1st February, 2000, and is still contributing to the Superannuation Scheme;  “Chairperson” means the person appointed as Chairperson of the Board under section 5;
Cap.1	“child” has the meaning assigned to the word in the Constitution;

“dependant” means a person, other than a member and that member’s spouse or child, who is nominated to receive a benefit under this Act;

“Director-General” means the person appointed as Director-General under section 7;

“early pensionable age” means fifty-five years;

“eligible person” means a person who—

(a) is engaged on permanent and pensionable service; and

(b) has attained the age of sixteen and is below pensionable age;

“emoluments” has the meaning assigned to the word in the Constitution; Cap.1

“Emoluments Commission” means the Emoluments Commission established under the Constitution; Cap.1

“employer” means a local authority or associated institution that employs an eligible person under this Act;

“estate” has the meaning assigned to the word in the Intestate Succession Act; Cap.59

“existing Fund” means the membership, contributions and benefits structure of the local authorities superannuation fund established under the repealed Act;

“former Fund” means the property component of the local authorities superannuation fund established under the repealed Act;

“fund credit” means the sum of—

(a) contributions made to the Occupational Superannuation Scheme by a member of the Occupational Superannuation Scheme;

(b) contributions made to the Occupational Superannuation Scheme by an employer in respect of a member referred to in paragraph (a); and

(c) the applicable fund investment returns in respect of the contributions referred to in paragraphs (a) and (b) including bonuses if any, less any expenses as may be determined by the Local Authorities Superannuation Fund;

- Cap.136 “higher education institution” has the meaning assigned to the words in the Higher Education Act;
- “ill health” means permanent incapacity to discharge duties due to infirmity of mind or body;
- “inspector” means a person appointed as inspector under section 49;
- “late pensionable age” means sixty-five years;
- Cap.305 “legally disqualified” means the absence of legal capacity as provided in section 4 of the Mental Health Act;
- Cap.1 “local authority” has the meaning assigned to the words in the Constitution;
- “Local Authorities Superannuation Fund” means the Board of the Fund continued and re-named as the Local Authorities Superannuation Fund under section 3;
- “local authorities superannuation fund” means the existing Fund and former Fund collectively;
- Act No. 17 of 2024 “medical doctor” means a health practitioner registered as a medical doctor under the Health Professions Act, 2024;
- “member” means a person registered as a member of the—
- (a) Superannuation Scheme; or
  - (b) Occupational Superannuation Scheme;
- “non-contributing member” means a person employed on or after 1st February, 2000 and has ceased contributing to the Superannuation Scheme;
- “Occupational Superannuation Fund” means the Occupational Superannuation Fund established under section 44;
- “Occupational Superannuation Scheme” means the Occupational Superannuation Scheme established under section 11;
- “pension” means a sum of money payable or paid by the Local Authorities Superannuation Fund on an annual basis or at periods determined by the Board, to—
- (a) a member, after that member’s retirement; or
  - (b) a beneficiary;

“pensionable age” means the age of sixty years;

“pensionable service” means the aggregate period of service in respect of which contributions have been made by a member;

“pensionable emoluments” means—

(a) the basic salary or basic wages, excluding allowances, of a member of the Superannuation Scheme; and

(b) the gross salary or wages of a member of the Occupational Superannuation Scheme;

“permanent and pensionable service” means a contract of employment which, if not terminated in accordance with the Employment Code Act, expires on an employee’s attainment of retirement age and entitles the employee to a benefit under this Act;

Cap.268

“property component” means the assets, contributions and interest, and income and capital appreciation derived from the holding of the assets, of the existing Fund under section 7 of the repealed Act;

“qualifying period” means the minimum pensionable service that qualifies a member to access a lump sum and pension calculated—

(a) in the case of a member of the Superannuation Scheme, one hundred and twenty months; and

(b) in the case of a member under the Occupational Superannuation Scheme, one hundred and eighty months;

“registered employer” means an employer registered under section 15;

“relative” has the meaning assigned to the word under the Anti-Corruption Act;

Cap.91

“retirement age” means early pensionable age, pensionable age or late pensionable age;

“re-organisation” means the termination of a member’s employment—

(a) due to a reduction or re-organisation of the staff of that member’s employer;

(b) due to the abolition of that member’s office or post;

- (c) in order to facilitate improvements in the efficiency or organisation of that member’s employer;
- (d) due to retrenchment generally; or
- (e) due to that member’s retirement in national interest;
- Cap.284 “repealed Act” means the Local Authorities Superannuation Fund Act;
- “scheme” means a pension scheme established under any other written law;
- Cap.134 “school education” has the meaning assigned to the words in the Education Act;
- “Secretary” means the person appointed as Secretary to the Board under section 7;
- “sub-scheme” means a sub scheme established in accordance with section 51;
- “Superannuation Fund” means the former Fund continued and re-named as the Superannuation Fund under section 43;
- “Superannuation Scheme” means the existing Fund continued and named as the Superannuation Scheme under section 8;
- “technical education, vocational and entrepreneurship training institution” means an institution that provides technical education, vocational and entrepreneurship training, whether by distance learning or otherwise;
- “unclaimed benefit” means benefits, due to a member, beneficiary or a member’s estate, which have not been claimed from the Local Authorities Superannuation Fund within the prescribed period;
- “Vice-Chairperson” means a person elected as Vice-Chairperson of the Board under section 5; and
- Act No.8 of 2024 “Zambia Qualifications Authority” means the Zambia Qualifications Authority established under the Zambia Qualifications Authority Act, 2024.

## PART II

### THE LOCAL AUTHORITIES SUPERANNUATION FUND

Continuation and re-naming of Board of Local Authorities Superannuation Fund

**3. (1)** The Board of the Local Authorities Superannuation Fund established under the repealed Act is continued as if established under this Act and is re-named as the Local Authorities Superannuation Fund.

(2) The Local Authorities Superannuation Fund is a body corporate with perpetual succession and a common seal, capable of suing and being sued in its corporate name and with power, subject to the provisions of this Act, to do all acts and things as a body corporate may, by law, do or perform.

(3) The First Schedule applies to the Local Authorities Superannuation Fund.

4. The functions of the Local Authorities Superannuation Fund are to—

Functions of  
Local  
Authorities  
Superan-  
nuation  
Fund

- (a) administer and manage the Superannuation Scheme, Occupational Superannuation Scheme, Superannuation Fund and Occupational Superannuation Fund;
- (b) register members and employers to the Superannuation Scheme and Occupational Superannuation Scheme;
- (c) collect contributions from members and registered employers under the Superannuation Scheme and Occupational Superannuation Scheme; and
- (d) pay benefits provided for under this Act.

5. (1) There is constituted the Board of the Local Authorities Superannuation Fund which consists of the following part-time members appointed by the Minister:

Board of  
Local  
Authorities  
Superan-  
nuation  
Fund

- (a) a representative each from the ministries responsible for—
  - (i) local government; and
  - (ii) finance;
- (b) a representative of the Attorney-General;
- (c) one person representing the most representative trade union representing employees of local authorities and associated institutions;
- (d) one person representing local authorities and associated institutions;
- (e) a representative of a civil society organisation engaged in matters relevant to this Act;
- (f) two persons from the private sector with knowledge and experience in matters relevant to this Act; and
- (g) one person from the public sector with knowledge and experience in matters relevant to this Act.

(2) The ministries, institutions and organisations referred to in subsection (1)(a) to (e) shall nominate their representatives for appointment by the Minister.

(3) The Minister shall appoint the Chairperson from among the members of the Board referred to in subsection (1)(e) to (g).

(4) The members of the Board shall elect the Vice-Chairperson from among themselves.

(5) A person qualifies for nomination or appointment as a member of the Board if that person—

(a) is of proven integrity; and

(b) has knowledge or experience relevant to the functions of the Local Authorities Superannuation Fund.

(6) A person shall not qualify to be nominated or appointed as a member the Board if that person is—

(a) not a citizen;

(b) an undischarged bankrupt;

(c) legally disqualified from performing the functions of a member of the Board;

(d) engaged in active politics;

(e) convicted of an offence under this Act or any other written law and sentenced to imprisonment for a term exceeding six months without the option of a fine; or

(f) an employee of the Local Authorities Superannuation Fund.

(7) The First Schedule applies to the Board.

Functions of  
the Board

6. (1) Subject to the provisions of this Act, the Board shall provide strategic policy direction to the Local Authorities Superannuation Fund.

(2) Despite the generality of subsection (1), the functions of the Board are to—

(a) promote the effective corporate governance of the Local Authorities Superannuation Fund;

(b) approve the policies, programmes, guidelines and strategies of the Local Authorities Superannuation Fund;

(c) approve the annual work plans, action plans and activity reports of the Local Authorities Superannuation Fund;

- (d) approve the annual reports, annual budget estimates and financial statements of the Local Authorities Superannuation Fund;
- (e) monitor and evaluate the performance of the Local Authorities Superannuation Fund against budgets and plans;
- (f) provide oversight on the administration and management of the Superannuation Scheme, Occupational Superannuation Scheme, Superannuation Fund and Occupational Superannuation Fund;
- (g) cause the undertaking of an actuarial valuation of the Superannuation Scheme and Occupational Superannuation Scheme in accordance with this Act;
- (h) establish an investment policy for the Superannuation Scheme and Occupational Superannuation Scheme; and
- (i) advise the Minister on matters relating to the Local Authorities Superannuation Fund.

(3) The Board may, by direction, in writing, and on conditions that the Board considers necessary, delegate to the Director-General any of the Board's functions under this Act.

(4) A delegation made under subsection (3) shall not prevent the Board from performing the functions so delegated.

7. (1) The Board shall appoint a Director-General who shall be—

Director-General,  
Secretary  
and other  
staff

- (a) the chief executive officer of the Local Authorities Superannuation Fund; and
- (b) responsible for the day-to-day administration of the Local Authorities Superannuation Fund under the direction of the Board.

(2) The Director-General shall attend meetings of the Board or a committee of the Board and may address those meetings but shall have no vote.

(3) A person qualifies for appointment as Director-General if that person—

- (a) holds a degree or an equivalent qualification, relevant to the functions of the Local Authorities Superannuation Fund, recognised by the Zambia Qualifications Authority; and

(b) has experience relevant to the functions of the Local Authorities Superannuation Fund.

(4) The Board shall appoint a Secretary who shall perform corporate secretarial duties for the Board and other functions, as the Board may determine, under the direction of the Board and the Director-General.

(5) The Board shall appoint other staff of the Local Authorities Superannuation Fund that the Board considers necessary for the performance of the functions of the Local Authorities Superannuation Fund.

(6) The Emoluments Commission shall, on the recommendation of the Board, determine the emoluments of the Director-General, Secretary and other staff of the Local Authorities Superannuation Fund.

(7) The Board shall determine the terms and conditions of service, other than emoluments, of the Director-General, Secretary and other staff of the Local Authorities Superannuation Fund.

### PART III

#### THE SUPERANNUATION SCHEME

Superan-  
nuation  
Scheme

8. (1) The membership, contributions and benefit structure of the existing Fund is continued as if established under this Act and is named as the Superannuation Scheme.

(2) The Board shall ensure that prudent controls are established for the Superannuation Scheme relating to—

(a) fiscal management and accounting procedures governing the Superannuation Scheme;

(b) actuarial soundness of the Superannuation Scheme;

(c) fairness in the Superannuation Scheme's benefit distribution;

(d) investments of the funds of the Superannuation Scheme;  
and

(e) reporting procedures for matters relating to the Superannuation Scheme.

(3) The Minister may, on the recommendation of the Board, make regulations to provide for the administration and management of the Superannuation Scheme.

- 9.** (1) The membership of the Superannuation Scheme consists of—
- Membership  
of Superan-  
nuation  
Scheme
- (a) persons who, before the commencement of this Act, were members of the Local Authorities Superannuation Fund established under the repealed Act; and
- (b) any other person as prescribed.
- (2) A contributing member of the Superannuation Scheme is not eligible to be a member of the Occupational Superannuation Scheme.
- 10.** A member of the Superannuation Scheme ceases to be a member if that person—
- Cessation of  
membership  
under  
Superan-  
nuation  
Scheme
- (a) has been paid all accrued benefits under this Act;
- (b) in a case of a non-contributing member, the member transfers the member's contributions to the Occupational Superannuation Scheme or any other scheme; or
- (c) dies.

#### PART IV

##### THE OCCUPATIONAL SUPERANNUATION SCHEME

- 11.** (1) There is established the Occupational Superannuation Scheme which shall be administered and managed by the Local Authorities Superannuation Fund.
- Establishment  
of  
Occupational  
Superan-  
nuation  
Scheme
- (2) The Board shall ensure that prudent controls are established for the Occupational Superannuation Scheme relating to—
- (a) fiscal management and accounting procedures governing the Occupational Superannuation Scheme;
- (b) actuarial soundness of the Occupational Superannuation Scheme;
- (c) fairness in the Occupational Superannuation Scheme's benefits distribution;
- (d) investments of the funds of the Occupational Superannuation Scheme; and
- (e) reporting procedures for matters relating to the Occupational Superannuation Scheme.

(3) The Minister may, on the recommendation of the Board, make regulations to provide for the administration and management of the Occupational Superannuation Scheme.

Membership  
of  
Occupational  
Superan-  
nuation  
Scheme

**12.** (1) The membership of the Occupational Superannuation Scheme consists of an employee registered as a member in accordance with section 14.

(2) A contributing member of the Superannuation Scheme shall not be eligible to be a member of the Occupational Superannuation Scheme.

Cessation of  
membership  
of  
Occupational  
Superan-  
nuation  
Scheme

**13.** A member of the Occupational Superannuation Scheme ceases to be a member if that person—

- (a) has been paid all accrued benefits under this Act;
- (b) transfers the member's contributions to another scheme;
- or
- (c) dies.

## PART V

### REGISTRATION OF MEMBERS AND EMPLOYERS

Registration  
of members

**14.** (1) An employer shall within thirty days after—

- (a) the commencement of this Act, submit to the Local Authorities Superannuation Fund the prescribed particulars of an eligible person, who was employed by that employer prior to the commencement of this Act for purposes of registration; or
- (b) employing an eligible person submit the prescribed particulars of that eligible person to the Local Authorities Superannuation Fund for purposes of registration.

(2) The Local Authorities Superannuation Fund shall, within thirty days of the receipt of the particulars referred to under subsection (1), register an eligible person as a member.

(3) The Local Authorities Superannuation Fund shall, where the Local Authorities Superannuation Fund registers a member under subsection (2), issue a unique social security number to that member.

(4) An employer who contravenes subsection (1) shall be liable to pay an administrative penalty.

Registration  
of employer

**15.** (1) An employer who is not registered under this Act, shall apply to the Local Authorities Superannuation Fund for registration as a registered employer in a prescribed manner and form.

(2) The Local Authorities Superannuation Fund shall, within thirty days of the receipt of the application referred to under subsection (1), grant or reject the application.

(3) The Local Authorities Superannuation Fund shall, where the Local Authorities Superannuation Fund grants an application under subsection (2), register the employer as a registered employer in a prescribed manner and form and issue the employer with a unique employer account number on terms and conditions that the Local Authorities Superannuation Fund may determine.

(4) The Local Authorities Superannuation Fund shall, where the Local Authorities Superannuation Fund rejects an application under subsection (3), inform the applicant in writing, stating the reasons for the rejection.

(5) An employer who contravenes subsection (1) is liable to pay an administrative penalty.

**16. (1)** A registered employer that intends to temporarily cease operations for a period exceeding six months shall notify the Local Authorities Superannuation Fund in a prescribed manner and form.

Temporary suspension of employer account

(2) The Local Authorities Superannuation Fund shall, where the Local Authorities Superannuation Fund is satisfied that a registered employer has temporarily ceased to operate, suspend the registered employer's account.

(3) Subject to the other provisions of this Act, a registered employer whose account is suspended under subsection (2) shall not be required to pay contributions during the period of suspension.

(4) A registered employer whose account is suspended under this section shall, within thirty days of resuming operations notify the Local Authorities Superannuation Fund, in writing.

(5) The Local Authorities Superannuation Fund shall, where the Local Authorities Superannuation Fund receives a notification under subsection (4), reactivate the registered employer's account.

(6) The Local Authorities Superannuation Fund may, where the Local Authorities Superannuation Fund is satisfied that a registered employer has not ceased to operate as required under subsection (1) or has resumed operations without notifying the Local Authorities Superannuation Fund in accordance with subsection (4), lift the suspension.

(7) The Local Authorities Superannuation Fund shall, where the Local Authorities Superannuation Fund lifts the suspension of a registered employer's account under subsection (6), within thirty days notify the registered employer, in writing, stating the reasons for lifting the suspension.

(8) A registered employer whose suspension is lifted under subsection (6) is liable for any unpaid contributions or penalties, or any other obligations under this Act, in respect of the period that the registered employer was operating.

Cancellation  
of  
registration

**17.** (1) A registered employer that intends to permanently cease to carry on business, shall apply to the Local Authorities Superannuation Fund for the cancellation of that employer's registration in a prescribed manner and form.

(2) Despite subsection (1), the Local Authorities Superannuation Fund may cancel a registered employer's registration where the—

Cap.431

(a) employer is wound up in accordance with the Corporate Insolvency Act or any other relevant written law; or

(b) the Local Authorities Superannuation Fund has established that the employer has permanently ceased to carry on business.

Suspension  
or  
cancellation  
not to  
relieve  
contributing  
employer of  
liability

**18.** A suspension of a registered employer's account or cancellation of an employer's registration under this Part shall not relieve a registered employer of liability for any unpaid contributions or penalties, or any other obligation under this Act in respect of the period before the date of cancellation of registration or suspension of a registered employer's account.

## PART VI CONTRIBUTIONS

Payment of  
mandatory  
contributions

**19.** (1) A registered employer shall pay to the Superannuation Scheme or Occupational Superannuation Scheme a mandatory contribution in respect of a member employed by that registered employer, consisting of the registered employer's contribution and the member's contribution.

(2) The Minister shall, on the recommendation of the Board based on an actuarial assessment, prescribe the contribution rate for the Superannuation Scheme and the contribution rate for the Occupational Superannuation Scheme.

(3) A member's contribution referred to under subsection (1) shall be deducted from the member's pensionable emoluments to which the contribution relates.

(4) A registered employer shall not deduct the registered employer's mandatory contribution from the member's pensionable emoluments.

(5) A registered employer shall pay the mandatory contributions referred to under subsection (1) on or before the tenth day of each month following the month to which the mandatory contributions relate.

(6) Where a registered employer pays a contribution for a member of the Occupational Superannuation Scheme in accordance with subsection (1), the contribution shall vest in that member as a benefit.

(7) A registered employer who fails to pay mandatory contributions under this section is liable to pay an administrative penalty on the unpaid amount of the mandatory contributions at an annual interest rate of eight percent above the prevailing Bank of Zambia monetary policy rate.

(8) Despite subsection (7), the Local Authorities Superannuation Fund may, for contributions in relation to the Superannuation Scheme, waive the whole or part of the penalty referred to under that subsection on terms and conditions as may be prescribed.

**20.** (1) A registered employer shall, on or before the tenth of each month following the month to which a mandatory contribution relates, submit a monthly return to the Local Authorities Superannuation Fund in a prescribed manner and form.

Submission of monthly returns

(2) A registered employer who fails to submit a monthly return under this section is liable to pay an administrative penalty.

**21.** A member shall not contribute in respect of any period of service—

Member not eligible to contribute

(a) prior to attaining the age of sixteen years; or

(b) after attaining retirement age.

Notification of termination of employment, resignation and placement on unpaid leave or secondment

22. (1) A registered employer shall, within thirty days, notify the Local Authorities Superannuation Fund in a prescribed manner and form, where an—

- (a) employee's contract of employment is terminated;
- (b) employee resigns;
- (c) employee is placed on unpaid leave;
- (d) employee's pensionable emoluments are suspended;
- (e) employee is placed on secondment; or
- (f) employee dies.

(2) A registered employer shall, in the case of an employee referred to under—

- (a) subsection (1)(a), (b) and (f), cease to make contributions for that employee from the date of termination, resignation or death; or
- (b) subsection (1) (c), (d) and (e), cease to make contributions for the period that the employee is on unpaid leave or secondment, or the employee's pensionable emoluments are suspended.

Contributions while on secondment

23. (1) Where a member is on secondment to a registered employer, the registered employer to which the member is seconded shall pay mandatory contributions consisting of the member's contribution and that registered employer's contribution.

(2) A member who is on secondment to an institution that is not a registered employer, may pay mandatory contributions consisting of the member's contribution and what would constitute a registered employer's contribution.

(3) The mandatory contributions referred to under subsections (1) and (2) shall be—

- (a) based on the pensionable emoluments applicable to a member's substantive role prior to secondment; and
- (b) made in accordance with section 19.

Contributions of member on unpaid leave or suspension

24. (1) A member who is on unpaid leave or whose pensionable emoluments are suspended may—

- (a) in the case of a member of the Superannuation Scheme, pay mandatory contributions consisting of the member's contribution and what would constitute a registered employer's contribution under section 19; or
- (b) in the case of a member of the Occupational Superannuation Scheme, pay—
  - (i) the member's contribution; or
  - (ii) the member's contribution and what would constitute a registered employer's contribution under section 19.

(2) A member's contributions made under subsection (1)(b) shall be treated as voluntary contributions in accordance with section 25.

(3) For purposes of subsection (1), an employer shall immediately inform the Local Authorities Superannuation Fund of a member—

- (a) who is on unpaid leave; or
- (b) whose pensionable emoluments have been suspended for any reason.

**25.** (1) A member of the Occupational Superannuation Scheme may, in addition to the mandatory contributions, pay voluntary contributions in a prescribed manner and form.

Voluntary contributions

(2) A registered employer may contribute towards the voluntary contributions made under subsection (1) in a prescribed manner and form.

(3) A member may pay voluntary contributions through an employer or any other means of payment as the Board may determine.

(4) The Minister may, on the recommendation the Local Authorities Superannuation Fund, prescribe the manner in which a member may access the benefits accrued from the voluntary contribution.

**26.** (1) The Local Authorities Superannuation Fund shall, where a registered employer or member pays an amount as a contribution in error—

Refund of contributions paid in error

- (a) refund that amount to the registered employer or member;
- or

(b) apply the amount to any liability due from the registered employer or member to the Local Authorities Superannuation Fund.

(2) The Local Authorities Superannuation Fund shall notify a registered employer or member, in writing, of the action taken under subsection (1).

Contributions  
in  
case of re-  
employment  
of member

**27.** (1) Where a member of the Superannuation Scheme or Occupational Superannuation Scheme leaves the service of the member's registered employer and is re-employed by the same or another registered employer—

(a) in the case of Superannuation Scheme, the period of contributions made shall be aggregated for purposes of determining the member's pensionable service; and

(b) in the case of Occupational Superannuation Scheme, the aggregate contributions shall form part of the member's fund credit.

(2) Subsection (1) shall not apply to a member who is paid a benefit under this Act on separation from the previous employer.

Attachment  
of Debts

**28.** (1) The Local Authorities Superannuation Fund may, where a contribution due from a registered employer or member remains unpaid, by notice, in writing, require that the unpaid contribution be paid to the Local Authorities Superannuation Fund by a person—

(a) from whom any money is due, accruing or may become due to that registered employer or member;

(b) who holds, or may subsequently hold, money on account of some person for or on account of, or for payment to, the registered employer or member; or

(c) having authority from any person to pay money to that registered employer or member.

(2) A person who willfully fails to comply with the notice served on that person in accordance with subsection (1), commits an offence and is liable, on conviction, to a fine not exceeding two hundred thousand penalty units.

(3) In addition to the penalty referred to under subsection (2), the court may, where the circumstances referred under subsection (1) exist at the time of the conviction, order the person to pay to the Local Authorities Superannuation Fund an amount specified in the notice under subsection (1).

29. (1) A non-contributing member who has contributed to the Superannuation Scheme for a period of less than one hundred and twenty months may—

Transfer of contributions

- (a) transfer the contributions to the Occupational Superannuation Scheme on registration as a member of the Occupational Superannuation Scheme in accordance with section 12;
- (b) transfer the contributions in respect of the member to another scheme in accordance with section 57; or
- (c) elect not to transfer the contributions.

(2) A non-contributing member who has contributed to the Superannuation Scheme for at least one hundred and twenty months may—

- (a) transfer the contributions to the Occupational Superannuation Scheme on registration as a member of the Occupational Superannuation Scheme in accordance with section 12;
- (b) transfer the contributions in respect of the member to another scheme in accordance with section 57; or
- (c) elect not to transfer the contributions.

(3) The Local Authorities Superannuation Fund shall, where a member elects to transfer the member's contributions in accordance with subsection (1)(a) or (b) or (2)(a) or (b)—

- (a) credit that member's account under the Occupational Superannuation Scheme; or
- (b) transfer the member's contributions to another scheme.

(4) The Local Authorities Superannuation Fund shall, where a member elects not to transfer the member's contributions in accordance with—

- (a) subsection (1)(c), pay the member a benefit in accordance with Part VII; or
- (b) subsection (2)(c), pay the member a lumpsum, as prescribed.

(5) This section shall not apply to a person who was a member of the existing Fund before 1st February, 2000.

Contributions  
after  
retirement

**30.** A contribution received in respect of a member after that member has attained the applicable retirement age shall not be considered in calculating a benefit payment under this Act and shall be treated as a contribution received in error and be refunded in accordance with section 26.

PART VII

BENEFITS UNDER THE SUPERANNUATION  
SCHEME

Benefits on  
retirement of  
member of  
Superan-  
nuation  
Scheme

**31.** (1) The Local Authorities Superannuation Fund shall pay a lump sum and pension, as prescribed, to a member of the Superannuation Scheme who has—

- (a) made contributions for at least one hundred and twenty months;
- (b) attained retirement age; and
- (c) retired.

(2) A member may retire on attaining—

- (a) early pensionable age if, twelve months before attaining early pensionable age, the member notifies that member's employer of the member's intention to retire at early pensionable age;
- (b) pensionable age if, twelve months before attaining pensionable age, the member notifies that member's employer of the member's intention to retire at pensionable age; or
- (c) late pensionable age if, twelve months before attaining pensionable age, that member notifies that member's employer of that member's intention to retire at late pensionable age and the employer consents.

(3) The Local Authorities Superannuation Fund shall pay a lump sum, as prescribed, to a member of the Superannuation Scheme who has—

- (a) made less than one hundred and twenty months of contributions to the Superannuation Scheme; and
- (b) has retired in accordance with subsection (2).

32. (1) A registered employer may, on the recommendation of a registered medical doctor, retire a member who is incapable of performing that member's duties due to ill health.

Benefits on retirement due to ill health of member of Superannuation Scheme

(2) A claim for a benefit by a member retired under subsection (1) shall be accompanied by a medical report.

(3) Despite subsection (2), the Local Authorities Superannuation Fund may, at its cost, request another registered medical doctor to undertake a medical examination of the member claiming a benefit under subsection (2) and to submit to the Local Authorities Superannuation Fund a medical report.

(4) The Local Authorities Superannuation Fund shall pay to a member who is retired in accordance with this section—

(a) a lump sum and pension, as prescribed, if the member has made contributions for at least one hundred and twenty months; or

(b) a lump sum as prescribed if the member has made less than one hundred and twenty months of contributions.

33. (1) If the employment of a member of the Superannuation Scheme who has made contributions for at least one hundred and twenty months and has not attained retirement age, is discontinued on grounds of re-organisation, that member shall be paid a benefit as prescribed.

Benefits of member of Superannuation Scheme on re-organisation

(2) A registered employer of a member entitled to a benefit under this section shall, not later than thirty days after the discontinuation of employment under subsection (1), pay to the Local Authorities Superannuation Fund the benefit payable to the member as prescribed.

(3) Subject to subsection (2)—

(a) a member who retires under this section shall be entitled to a pension until the member attains a retirement age that follows the date of separation from a registered employer, and that registered employer shall pre-fund that pension; and

(b) the Local Authorities Superannuation Fund shall be responsible for payment, from the Superannuation Fund, of a pension accruing to the member from the date that member attains the applicable retirement age.

(4) A member who has made less than one hundred and twenty months of contributions to the Superannuation Scheme and retires under this section shall be paid a lump sum as prescribed.

Benefits on resignation or discharge of member of Superannuation Scheme

**34.** The Local Authorities Superannuation Fund shall pay a lump sum, as prescribed, to a member of the Superannuation Scheme who resigns or is discharged from employment.

Benefits on dismissal of member of Superannuation Scheme

**35.** The Local Authorities Superannuation Fund shall pay a lump sum, as prescribed, to a member of the Superannuation Scheme who is dismissed from employment.

Benefits on death of member of Superannuation Scheme

**36.** (1) The Local Authorities Superannuation Fund shall, where a member of the Superannuation Scheme who has made contributions to the Superannuation Scheme for at least one hundred and twenty months dies while in employment, pay—

- (a) a lump sum to the surviving spouse, children and nominated dependant as prescribed;
- (b) a pension to the surviving spouse and children as prescribed; or
- (c) a lump sum to that member's estate as prescribed if a member is not survived by a spouse or children.

(2) The Local Authorities Superannuation Fund shall, where a member of the Superannuation Scheme who has made contributions to the Local Authorities Superannuation Fund for a period of less than one hundred and twenty months dies while in employment, pay to the surviving spouse, children and nominated dependant of that member a lump sum as prescribed.

(3) The Local Authorities Superannuation Fund shall, where a member of the Superannuation Scheme who is in receipt of a pension or entitled to a pension under this Act dies, pay to the surviving spouse and children of that member a pension as prescribed.

(4) The Local Authorities Superannuation Fund shall, where a member in receipt of a pension dies within the guarantee period and is not survived by a spouse or children, pay to the estate of that member a lump sum as prescribed.

(5) The benefits referred to under subsections (1), (2), (3) and (4) shall be claimed within a prescribed period.

(6) Any benefits due to a member of the Superannuation Scheme shall be considered as unclaimed benefits and be subject to prescribed rules on unclaimed benefits where—

- (a) a claim is not made by a beneficiary under subsections (1), (2), (3) or (4) within the prescribed period under subsection (5), after the death of the member; and
- (b) the Local Authorities Superannuation Fund has, within a prescribed period, been unable to establish the existence or whereabouts of the beneficiary.

(7) Subject to the provisions of this Act, a pension payable to a—

- (a) member, shall cease on the member's death;
- (b) surviving spouse, shall cease on the remarriage or death of the surviving spouse;
- (c) member's child, shall—
  - (i) cease when the child attains eighteen years; or
  - (ii) in the case of a member's child who is attending school education or undergoing training at a higher education institution or technical education, vocational and entrepreneurship training institution, be payable until the age of twenty-one years.

(8) Reference to a spouse under this section does not include a person who was not a spouse of the member at retirement.

(9) Despite the Intestate Succession Act and the Wills and Administration of Testate Estates Act, the benefits on death of a member of the Superannuation Scheme under this Part shall be computed and paid in accordance with the provisions of this Act. Cap.59  
Cap.60

(10) In this section, unless the context otherwise requires—  
“guarantee period” means a period—

- (a) for which a pension is payable to a member despite the death of that member within a specified period; and
- (b) of six years from the date of retirement.

PART VIII

BENEFITS UNDER THE OCCUPATIONAL SUPERANNUATION  
SCHEME

Interpretation      **37.** In this Part, “applicable retirement age” means the retirement age that follows the date of a member’s separation from employment with a registered employer.

Benefits on retirement of member of Occupational Superannuation Scheme      **38.** (1) The Local Authorities Superannuation Fund shall pay to a member of the Occupational Superannuation Scheme a lump sum equal to a percentage of the member’s fund credit as prescribed and a pension based on the remainder of the member’s fund credit, as prescribed, where the member has—

- (a) made contributions for at least one hundred and eighty months;
- (b) attained retirement age; and
- (c) retired.

(2) A member of the Occupational Superannuation Scheme may retire on attaining—

- (a) early pensionable age if, twelve months before attaining early pensionable age, the member notifies that member’s employer of the member’s intention to retire at early pensionable age;
- (b) pensionable age if, twelve months before attaining pensionable age, the member notifies that member’s employer of the member’s intention to retire at pensionable age; or
- (c) late pensionable age if, twelve months before attaining pensionable age, that member notifies that member’s employer of that member’s intention to retire at late pensionable age and the employer consents.

(3) The Local Authorities Superannuation Fund shall pay to a member of the Occupational Superannuation Scheme a lump sum equal to the member’s fund credit, where the member has—

- (a) made less than one hundred and eighty months of contributions to the Occupational Superannuation Scheme; and
- (b) retired in accordance with subsection (2).

- 39.** (1) A registered employer may, on the recommendation of a medical doctor, retire a member of the Occupational Superannuation Scheme who is incapable of performing that member's duties due to ill health. Benefits on retirement due to ill health of member of Occupational Superannuation Scheme
- (2) A claim for a benefit by a member retired under subsection (1) shall be accompanied by a medical report.
- (3) Despite subsection (2), the Local Authorities Superannuation Fund may, at its cost, request another registered medical doctor to undertake a medical examination of the member claiming a benefit under subsection (2) and to submit to the Local Authorities Superannuation Fund a medical report.
- (4) The Local Authorities Superannuation Fund shall pay to a member of the Occupational Superannuation Scheme who is retired in accordance with this section, a lump sum equal to the member's fund credit.
- 40.** (1) A member of the Occupational Superannuation Scheme whose employment is discontinued on grounds of re-organisation shall be entitled to a prescribed benefit. Benefits of member of Occupational Superannuation Scheme on re-organisation
- (2) A benefit referred to under subsection (1) shall be—
- (a) equal to that member's fund credit on that member attaining pensionable age; and
- (b) paid when the member attains the applicable retirement age.
- 41.** (1) The Local Authorities Superannuation Fund shall pay to a member of the Occupational Superannuation Scheme who resigns, is discharged or dismissed from employment, a prescribed benefit when the member attains the applicable retirement age. Benefits on resignation, discharge or dismissal of member of Occupational Superannuation Scheme
- (2) A member's benefit referred to under subsection (1) shall be equal to the member's fund credit on that member attaining the applicable retirement age.
- 42.** (1) The Local Authorities Superannuation Fund shall, where a member of the Occupational Superannuation Scheme dies while in employment, pay a lump sum equal to the member's fund credit as prescribed to— Benefits on death of member of Occupational Superannuation Scheme
- (a) a surviving spouse, children and nominated dependant, where that member is survived by a spouse, children and nominated dependant;

- 
- (b) a surviving spouse and nominated dependant, where that member is survived by a spouse and nominated dependant and no children;
- (c) children and nominated dependant, where that member is survived by children and nominated dependant and no spouse; or
- (d) to that member's estate, where that member is not survived by a spouse, children and nominated dependant.
- (2) The Local Authorities Superannuation Fund shall, where a member of the Occupational Superannuation Scheme who is in receipt of a pension dies, pay to the surviving spouse and children of that member, a pension as prescribed.
- (3) The Local Authorities Superannuation Fund shall, where a member of the Occupational Superannuation Scheme who is in receipt of a pension dies and is not survived by a spouse or children, pay to the estate of the member a lump sum as prescribed.
- (4) The benefits referred to under subsections (1), (2) and (3) shall be claimed within a prescribed period.
- (5) Any benefits due to a member of the Occupational Superannuation Scheme shall be considered as unclaimed benefits and be subject to prescribed rules on unclaimed benefits where—
- (a) a claim is not made by a beneficiary under subsections (1), (2) or (3) within the prescribed period under subsection (4), after the death of the member; and
- (b) the Local Authorities Superannuation Fund has, within a prescribed period, been unable to establish the existence or whereabouts of the beneficiary.
- (6) Subject to the provisions of this Act, a pension payable to a—
- (a) member, shall cease on the member's death;
- (b) surviving spouse, shall cease on the remarriage or death of the surviving spouse;
- (c) member's child, shall—
- (i) cease when the child attains eighteen years; or
- (ii) in the case of a member's child who is attending school education or undergoing training at a higher education institution or technical

education, vocational and entrepreneurship training institution, be payable until the age of twenty-one years.

(7) Despite the Intestate Succession Act and the Wills and Administration of Testate Estates Act, the benefits on death of a member of the Occupational Superannuation Scheme under this Part shall be computed and paid in accordance with the provisions of this Act. Cap.59  
Cap.60

#### PART IX

##### SUPERANNUATION FUND AND OCCUPATIONAL SUPERANNUATION FUND

**43.** (1) The property component of the local authorities superannuation fund under the repealed Act is continued as if established under this Act and is re-named as the Superannuation Fund. Superan-  
nuation  
Fund

(2) The Superannuation Fund consists of—

- (a) monies as may be appropriated by Parliament for the purpose of the Superannuation Scheme;
- (b) the income, monies and assets of the existing Fund;
- (c) monies that may be received as contributions under the Superannuation Scheme;
- (d) monies as may be paid to the Superannuation Scheme by way of grants or donations;
- (e) monies that may be payable to the Superannuation Scheme by or under any other written law;
- (f) interest and any other income arising out of any investment of the Superannuation Scheme;
- (g) income and capital appreciation derived from the holding of the assets of the Superannuation Scheme;
- (h) monies or assets that may vest in, or accrue to, the Superannuation Scheme; and
- (i) other monies as may be prescribed.

(3) The Superannuation Fund may be applied for the purposes of—

- (a) paying benefits under the Superannuation Scheme;
- (b) paying administrative and management expenses of the Superannuation Scheme;

(c) any losses incurred on the realisation or decrease in the value of any assets of the Superannuation Scheme; and

(d) any other payments authorised to be made out of the Superannuation Scheme under the provisions of this Act.

Establishment  
of  
Occupational  
Superan-  
nuation  
Fund

44. (1) There is established the Occupational Superannuation Fund.

(2) The Occupational Superannuation Fund consists of—

(a) monies as may be appropriated by Parliament for the purpose of the Occupational Superannuation Scheme;

(b) monies that may be received as contributions under the Occupational Superannuation Scheme;

(c) monies as may be paid to the Occupational Superannuation Scheme by way of grants or donations;

(d) monies that may be payable to the Occupational Superannuation Scheme by or under any other written law;

(e) interest and any other income arising out of any investment of the Occupational Superannuation Scheme;

(g) income and capital appreciation derived from the holding of the assets of the Superannuation Scheme;

(h) monies or assets that may vest in, or accrue to, the Occupational Superannuation Scheme; and

(i) other monies as may be prescribed.

(3) The Occupational Superannuation Fund may be applied for the purposes of—

(a) paying benefits under the Occupational Superannuation Scheme;

(b) paying administrative and management expenses of the Occupational Superannuation Scheme;

(c) any losses incurred on the realisation or decrease in the value of any assets of the Occupational Superannuation Scheme; and

(d) any other payments authorised to be made out of the Occupational Superannuation Scheme under the provisions of this Act.

45. (1) The Superannuation Fund and the Occupational Superannuation Fund shall be managed and administered by the Local Authorities Superannuation Fund.

Management and administration of Funds

(2) The Local Authorities Superannuation Fund shall ensure that prudent controls are established for the Superannuation Fund and Occupational Superannuation Fund relating to the—

- (a) fiscal management and accounting procedures governing the Superannuation Fund and the Occupational Superannuation Fund;
- (b) reporting procedures for matters relating to the Superannuation Fund and Occupational Superannuation Fund; and
- (c) investment of the monies of the Superannuation Fund and Occupational Superannuation Fund.

46. (1) The Board shall cause to be kept proper books of accounts and other records relating to the accounts of the Superannuation Fund and Occupational Superannuation Fund.

Accounts and audit of Funds

(2) The Superannuation Fund and Occupational Superannuation Fund shall be audited annually by the Auditor-General or an auditor appointed by the Auditor-General.

(3) The Board may cause the undertaking of an Audit in addition to the annual audit specified under subsection (2).

(4) The fees for the audits shall be paid from the Superannuation Fund and Occupational Superannuation Fund.

47. (1) The Local Authorities Superannuation Fund shall, as soon as practicable, but not later than ninety days after the end of the financial year, submit to the Minister a report concerning the Local Authorities Superannuation Fund's activities relating to the Superannuation Fund and Occupational Superannuation Fund during the financial year.

Annual report

(2) The report under subsection (1), shall include information on the financial affairs of the Local Authorities Superannuation Fund's relating to the Superannuation Fund and Occupational Superannuation Fund and there shall be appended to the report—

- (a) an audited statement of financial position;
- (b) an audited statement of comprehensive income and expenditure; and
- (c) other information that the Minister may require.

(3) The Minister shall, not later than seven days after the first sitting of the National Assembly next after receipt of the report under subsection (1), lay the report before the National Assembly.

Investment of funds of Superannuation Scheme and Occupational Superannuation Scheme Cap.347

48. (1) Subject to the Public Finance Management Act, the Local Authorities Superannuation Fund may, with the approval of the Board, invest, as prescribed, any monies of the Superannuation Scheme and Occupational Superannuation Scheme that are not immediately required for the purposes of the Superannuation Scheme and Occupational Superannuation Scheme.

(2) The Local Authorities Superannuation Fund shall cause to be kept proper investment records relating to the investments of funds of the Superannuation Scheme and Occupational Superannuation Scheme.

#### PART X INSPECTORATE

Inspectors

49. (1) The Local Authorities Superannuation Fund shall appoint suitably qualified persons as inspectors for the purposes of ensuring compliance with this Act.

(2) The Local Authorities Superannuation Fund shall issue an inspector with an identification card which shall be *prima facie* evidence of the inspector's appointment.

(3) An inspector shall in performing a function under this Act—

(a) be in possession of the identification card referred to under subsection (2); and

(b) show the identification card to any person who requests to see the identification card or is the subject of an inspection under this Act.

Powers of inspector

50. (1) An inspector may, for the purpose of enforcing the provisions of this Act, at any reasonable time, without prior notice, and on the authority of a warrant, enter any land, building or premises that the inspector has reasonable grounds to believe is used in contravention of any provision of this Act, and—

(a) inspect the land, building or premises;

(b) search any person found on the land, building or premises, where the inspector has reasonable grounds to believe that the person is in possession of a book, record, document or article that has a bearing on an inspection, except that a person shall only be searched by a person of the same sex;

- (c) examine any book, record, document or article found on the land, building or premises that has a bearing on an inspection;
- (d) seize any book, record, document or article found on the land, building or premises which has been used or is being used for the commission of an offence under this Act;
- (e) take an extract from, or make a copy of any book, document or record that is found on the land, building or premises that has a bearing on an inspection;
- (f) use any computer system or other electronic system on the land, building or premises and require the assistance of any person on the land, building or premises to use that computer system or other electronic system, to—
  - (i) search any data contained in, or available on the computer system or other electronic system;
  - (ii) reproduce any record from the data; or
  - (iii) seize any out put from the computer system or other electronic system for examination and copying; and
- (g) require the production of a book, record or document found on the land, building or premises from, an owner, occupier or person in control, of the land, building or premises.

(2) An owner, occupier or person in control of any land, building or premises shall afford an inspector access to any information, record or document for the purpose of an inspection and produce to an inspector any information, record or document that the inspector may require for the purposes of carrying out an inspection under this Act.

(3) An inspector may, in the performance of the functions of the inspector under this section, be accompanied and assisted by a law enforcement officer.

(4) An inspector who removes anything from any land, building or premises shall—

- (a) issue a receipt for anything removed to the owner, occupier or the person in control of the land, building or premises; and

- (b) return anything removed as soon as practicable after the thing removed has served the purpose for which it was removed.
- (5) An inspector shall furnish the Director-General with a written report and any other information relating to an inspection.
- (6) A person commits an offence if that person—
- (a) willfully delays or obstructs an inspector in the performance of the functions of an inspector under this Act;
- (b) refuses to give an inspector reasonable assistance as the inspector may require for the purpose of performing the functions of the inspector;
- (c) impersonates an inspector or presents oneself to be an inspector; or
- (d) knowingly or negligently gives an inspector false or misleading information orally, in writing or otherwise.
- (7) A person who contravenes subsection (6) commits an offence and is liable, on conviction, to a fine not exceeding two hundred thousand penalty units or to imprisonment for a period not exceeding two years, or to both.

## PART XI

## GENERAL PROVISIONS

- Sub-schemes **51.** (1) The Minister may, on the recommendation of the Local Authorities Superannuation Fund, by statutory instrument, establish sub-schemes and provide for the rules of the sub-schemes.
- (2) A sub-scheme shall be administered and managed by the Local Authorities Superannuation Fund.
- (3) The funds of a sub-scheme shall be managed separately from the funds of the Superannuation Scheme and Occupational Superannuation Scheme.
- Appointment of actuary **52.** The Board shall appoint an actuary who shall provide actuarial services for the Superannuation Scheme and the Occupational Superannuation Scheme.
- Actuarial valuation of Superannuation Scheme and Occupational Superannuation Scheme **53.** (1) The Board shall cause the undertaking of the actuarial valuation of the Superannuation Scheme and the Occupational Superannuation Scheme.

(2) An actuary shall value the Superannuation Scheme and Occupational Superannuation Scheme at intervals not exceeding three years.

(3) An actuary shall, during a valuation—

(a) prepare a report on the state of the Superannuation Scheme and Occupational Superannuation Scheme;

(b) state any surplus or deficiency in the Superannuation Scheme or Occupational Superannuation Scheme;

(c) recommend any action to be taken in relation to the Superannuation Scheme and Occupational Superannuation Scheme; and

(d) provide advice, as may be required by the Board, on the performance of the Superannuation Scheme and the Occupational Superannuation Scheme.

(4) The actuary shall submit the report prepared under subsection (3) to the Board.

(5) The fees for the actuarial valuations shall be paid from the Superannuation Fund and Occupational Superannuation Fund.

**54.** (1) The Board shall, on receipt of the actuarial report referred to under section 53, implement the recommendations contained in the actuarial report.

Action on  
actuarial  
report

(2) The Board shall on receipt of the actuarial report referred to under section 53, submit a copy of the report to the Minister and make necessary recommendations.

(3) Despite subsection (1) the Board shall, where the Board fails to implement a recommendation made by the actuary, report to the Minister, in writing, and give the reasons for the failure to implement a recommendation.

(4) The Minister may, within six months of receipt of the actuarial report and recommendations from the Board under subsection (3), give directions to the Board as may be necessary to actualise the recommendations of the actuary.

**55.** The members of the Board shall be the trustees of the Superannuation Scheme and Occupational Superannuation Scheme.

Trustees of  
Superan-  
nuation  
Scheme and  
Occupational  
Superan-  
nuation  
Scheme

Protection of  
benefits

**56.** (1) Subject to section 58, a benefit under this Act shall not—

(a) be attached in execution of a judgment debt or be used as a charge, pledge or lien or be transferred, assigned, or alienated by or on behalf of a member except for the purpose of satisfying an order of a court for the maintenance of a spouse, former spouse, child or dependant of that member; or

(b) be liable to be attached, sequestered or levied on, for or in respect of, any debt.

(2) The benefits of a member shall, until paid out in accordance with the provisions of this Act, remain the property of the Local Authorities Superannuation Fund.

(3) The benefits of a member shall not form part of the assets of the member in the event of the member's bankruptcy.

Portability  
of benefits

**57.** (1) A member of the Occupational Superannuation Scheme or a non-contributing member who separates from the employment of a registered employer under this Act to another employer to which this Act does not apply, shall notify the Local Authorities Superannuation Fund and that member's fund credit may be transferred to the scheme of the other employer.

(2) Where a person is registered as a member in accordance with section 14 and has accrued benefits from another occupational pension scheme, that member may elect for that member's accrued benefits to be transferred into the Occupational Superannuation Scheme and the member's accrued benefits shall be treated as the member's fund credit.

(3) Where a person is registered as a member in accordance with section 14 and is not transferring accrued benefits from another occupational pension scheme under subsection (2), that person may at the time of admission into the Occupational Superannuation Scheme, elect to pay a lump sum amount derived from any lawful source, and such amount shall be credited to that member's account and shall be treated as the member's fund credit.

Recovery of  
debts from  
benefits

**58.** (1) Despite section 56(1), if a member is indebted to the Local Authorities Superannuation Fund or a registered employer, the Local Authorities Superannuation Fund may recover the debt by deducting from any benefit payable to the member or the member's beneficiaries under this Act.

(2) A person who receives a benefit that the person is not entitled to under this Act shall refund the benefit paid in error to the Local Authorities Superannuation Fund.

(3) The Local Authorities Superannuation Fund may recover any benefits referred to under subsection (2)—

(a) by deducting from any payment or benefit to which the person is entitled; or

(b) be recovered in accordance with section 28.

**59.** (1) Subject to the other provisions of this Act, where a member has notified the Local Authorities Superannuation Fund of the names of more than one person as the member's beneficiary, any lump sum to which those beneficiaries may become entitled on the death of that member shall, be paid to the nominated representative of the beneficiaries as prescribed.

Payment to beneficiaries

(2) Subject to the other provisions of this Act, where the member has not notified the Local Authorities Superannuation Fund of the name of any person as the member's beneficiaries or where there is no person surviving whose name has been so notified, on the death of that member, any lump sum to which the member's beneficiaries may become entitled shall be paid to the nominated representative of the beneficiaries as prescribed.

**60.** There shall be a review of pensions at intervals that the Board may, in consultation with an actuary, determine.

Review of pension

**61.** (1) The Local Authorities Superannuation Fund may discontinue the payment of a benefit to a member or beneficiary, if—

Discontinuation of payment of benefits

(a) the member or beneficiary obtained the benefit—

(i) through misrepresentation, deceit, fraud or failure to disclose any relevant information; or

(ii) in excess of amounts permitted by this Act; or

(b) the benefit was approved or granted in error.

(2) The Local Authorities Superannuation Fund may, before discontinuing the payment of a benefit under subsection (1), suspend the payment of the benefit for a period and on terms and conditions that the Local Authorities Superannuation Fund may determine.

(3) The Local Authorities Superannuation Fund shall, after exercising the power under subsection (2), inform the member or beneficiary and give that member or beneficiary an opportunity to be heard.

(4) The Local Authorities Superannuation Fund may, on hearing a member or beneficiary under subsection (3)—

(a) discontinue the payment of the benefit; or

(b) re-instate the payment of the benefit on terms and conditions that the Local Authorities Superannuation Fund may determine.

Joint  
venture,  
partnership  
and co-  
investment

**62.** (1) Subject to any other written law, the Local Authorities Superannuation Fund may, for the purpose of carrying out the Local Authorities Superannuation Fund's functions under this Act, enter into a joint venture, partnership, co-investment or other collaborative arrangement with a person, whether public or private, within or outside the Republic.

(2) Despite subsection (1), the Local Authorities Superannuation Fund may co-invest by way of equity participation or any other financial arrangement with a person, in a project, undertaking, or enterprise that is consistent with the mandate of the Local Authorities Superannuation Fund.

(3) A joint venture, partnership, co-investment or other similar arrangement entered into by the Local Authorities Superannuation Fund shall be subject to the terms and conditions that the Local Authorities Superannuation Fund may determine, including governance, risk-sharing, funding or exit mechanisms.

Request for  
information

**63.** (1) The Local Authorities Superannuation Fund may for the purposes of paying a benefit under this Act, request a member or beneficiary to provide updated information in a prescribed manner and form.

(2) The Local Authorities Superannuation Fund shall not pay a benefit under this Act where a member or beneficiary fails to submit the information requested under subsection (1).

Confirmation  
of life

**64.** (1) A member or beneficiary in receipt of a pension shall provide the Local Authorities Superannuation Fund with confirmation that the member or beneficiary is alive in a prescribed manner and form.

(2) The Local Authorities Superannuation Fund may, where a member or beneficiary fails to provide the confirmation required under subsection (1), suspend the payment of a pension to that member or beneficiary.

Registers

**65.** The Local Authorities Superannuation Fund shall keep and maintain a register of members and registered employers in a prescribed manner and form.

**66.** (1) A person who is aggrieved with a decision of the Local Authorities Superannuation Fund may, within thirty days of receipt of the decision appeal, in writing, to the Minister. Appeals

(2) The Minister shall, within thirty days of receipt of an appeal under subsection (1), hear and determine the appeal and inform the appellant, in writing, of the Minister's decision stating the reasons for the decision.

(3) A person who is aggrieved with the decision of the Minister under subsection (2), may appeal to the High Court.

**67.** Where a judgment or court order is obtained against the Local Authorities Superannuation Fund, execution, attachment or process of any nature shall not be issued against the Local Authorities Superannuation Fund or against the property of the Local Authorities Superannuation Fund, but the Local Authorities Superannuation Fund may pay an amount that may, by judgment or court order, be awarded against the Local Authorities Superannuation Fund to the person entitled to the amount. Immunity from execution of judgment against assets of Local Authorities Superannuation Fund

**68.** (1) The Local Authorities Superannuation Fund may impose an administrative penalty on a person for a failure to comply with a provision of this Act which is not an offence. Administrative penalty

(2) An administrative penalty shall not exceed the amount prescribed by the Minister, by statutory instrument, for each day during which the failure continues.

(3) An administrative penalty shall be paid to the Local Authorities Superannuation Fund within the period specified by the Local Authorities Superannuation Fund.

(4) If a person on whom an administrative penalty is imposed in accordance with this section fails to pay the administrative penalty within the period specified under subsection (3), the Local Authorities Superannuation Fund may, by way of civil action in a competent court, recover the amount of the administrative penalty from that person as an amount due and owing to the Local Authorities Superannuation Fund.

**69.** Where an offence under this Act is committed by a body corporate or unincorporate body, with the knowledge, consent or connivance of the director, manager, shareholder or partner of the body corporate or unincorporate body, that director, manager, shareholder or partner commits the same offence as the body corporate or unincorporate body and is liable, on conviction, to the penalty specified for that offence under this Act. Offences by principal officers of body corporate or unincorporate body

Guidelines      70. (1) The Local Authorities Superannuation Fund may, in the exercise of the functions of the Local Authorities Superannuation Fund under this Act, issue guidelines that are necessary for the better carrying out of the provisions of this Act.

(2) The Local Authorities Superannuation Fund shall publish the guidelines issued under this Act in a *Gazette* and a daily newspaper of general circulation in the Republic or any electronic media that the Local Authorities Superannuation Fund may determine.

(3) The guidelines issued by the Local Authorities Superannuation Fund under this Act shall take effect on the date of publication and shall bind all persons under this Act.

Regulations      71. (1) The Minister may, on recommendation of the Local Authorities Superannuation Fund, by statutory instrument, make regulations for the better carrying out of the provisions of this Act.

(2) Despite subsection (1), the regulations made under this section may provide for—

- (a) the administration and management of the Superannuation Scheme, Occupational Superannuation Scheme and sub-schemes;
- (b) conditions and procedures for admission as an employer under the Superannuation Scheme and Occupational Superannuation Scheme;
- (c) the conditions and procedures relating to the registration of members under the Superannuation Scheme and Occupational Superannuation Scheme;
- (d) the contribution rate to be paid by a member and the employer under the Superannuation Scheme and Occupational Superannuation Scheme;
- (e) conditions for waiver of penalties under this Act;
- (f) the rules on unclaimed benefits;
- (g) commutation factors for calculation of benefits for a member of the Superannuation Scheme;
- (h) accrual rates calculation of benefits for a member of the Superannuation Scheme;
- (i) commutation rates for the Superannuation Scheme and Occupational Superannuation Scheme;

- (j) indexation of pension for the Superannuation Scheme and Occupational Superannuation Scheme;
- (k) the time-frame and manner within which a member or beneficiary may make a claim to the Local Authorities Superannuation Fund for a benefit;
- (l) the manner in which a member may access the benefits accrued from the voluntary contributions; and
- (m) the procedures for the integration of electronic systems of registered employers for purposes of compliance.

**72 .** (1) The Local Authorities Superannuation Fund Act is repealed.

(2) Despite subsection (1), the Second Schedule applies to the savings and transitional provisions.

Repeal of  
Cap. 284,  
and Savings  
and  
transitional  
provisions

FIRST SCHEDULE  
(Section 3(3) and 5 (7))

PART I  
PROCEEDINGS OF THE BOARD

Seal of the  
Local  
Authorities  
Superann-  
uation Fund

1. (1) The seal of the Local Authorities Superannuation Fund shall be a device that may be determined by the Board and shall be kept by the Secretary.

(2) The affixing of the seal shall be authenticated by the Chairperson or Vice-Chairperson and the Director-General or any other person authorised in that behalf by a resolution of the Board.

(3) A contract or instrument which, if entered into or executed by a person not being a body corporate, is not required to be under seal, may be entered into or executed without seal on behalf of the Local Authorities Superannuation Fund by the Director-General or any other person authorised in that behalf by a resolution of the Board.

(4) A document purporting to be a document under the seal of the Local Authorities Superannuation Fund or issued on behalf of the Local Authorities Superannuation Fund shall be received in evidence and shall be considered to be so executed or issued, without further proof, unless the contrary is proved.

Tenure and  
vacancy of  
office of  
member of  
Board

2. (1) A member of the Board shall, subject to the other provisions of this Act, hold office for a term of three years and may be re-appointed for a further and final term of three years.

(2) A member of the Board shall, on the expiration of the term for which a member is appointed, continue to hold office until another member is appointed, but in no case shall an extension of the period exceed three months.

(3) The office of a member of the Board shall be vacant if that member—

(a) dies;

(b) is adjudged bankrupt;

(c) is absent, without reasonable excuse, from three consecutive meetings of the Board of which the member has had notice, without the prior approval of the Board;

(d) resigns by giving notice in writing, to the Minister;

(e) is legally disqualified from performing the functions of a member;

(f) is convicted of an offence under this Act or any written law and sentenced to imprisonment for a term exceeding six months without the option of a fine; or

(g) ceases to be an employee of the Ministry, institution or organisation that nominated that member.

(4) The minister shall, where the office of a member of the Board, becomes vacant before the expiry of the term of office, appoint another person in place of that member of the Board, but that person shall only hold office as a member of the Board for the remainder of the term of the Board.

3. (1) Subject to the other provisions of this Act, the Board may regulate its own procedure.

Proceedings  
of Board

(2) The Board shall meet for the transaction of business at least once in every three months at a place and time that the Board may determine.

(3) The Chairperson shall, on giving notice of not less than fourteen days, call for a meeting of the Board or where not less than one-third or more of the members so request, in writing, except that if the urgency of any particular matter does not permit the giving of such notice, a special meeting may be called on giving a shorter notice.

(4) Five Board members shall constitute a quorum at any meeting of the Board.

(5) There shall preside at any meeting of the Board—

(a) the Chairperson;

(b) in the absence of the Chairperson, the Vice-Chairperson;  
or

(c) in the absence of both the Chairperson and the Vice-Chairperson, any other member as the members present may elect for the purpose of that meeting.

(6) A decision of the Board on any question shall be by a majority of the members of the Board present and voting at the meeting and in the event of an equality of votes, the person presiding at the meeting shall have a casting vote, in addition to that person's deliberative vote.

(7) A member of the Board may, where the member is for any reason unable to attend a meeting of the Board, nominate another person, in writing, from the same ministry, institution or organisation to attend a meeting of the Board in that member's stead and that person shall be deemed to be a member for the purpose of that meeting.

(8) The Board may invite any person whose presence is in the opinion of the Board, desirable to attend and participate in the deliberations of the meeting of the Board, but that person shall have no vote.

(9) The validity of any proceedings, acts or decisions of the Board shall not be affected by any vacancy in the membership of the Board or by any defect in the appointment of any member or by reason that any person not entitled to do so, took part in the proceedings.

(10) The Board shall cause minutes to be kept of the proceedings of every meeting of the Board and of any committee of the Board.

Committees  
of Board

4. (1) The Board may, for the purpose of performing its functions under this Act, constitute a committee and delegate any of the functions to the committee as the Board considers necessary.

(2) The Board may appoint as members of a committee, persons who are not, members of the Board, except that at least one member of a committee shall be a member of the Board.

(3) A member of a committee shall hold office for a period that the Board may determine.

(4) Subject to any specific or general direction of the Board, a committee may regulate its own procedure.

Allowances

5. A member of the Board or committee of the Board shall be paid such allowances that the Emoluments Commission may, on the recommendation of the Minister, determine.

Disclosure  
of interest

6. (1) A person who is present at a meeting of the Board or a committee of the Board at which any matter is the subject of consideration and in which matter that person or that person's relative or associate is directly or indirectly interested in a private capacity, shall, as soon as practicable after the commencement of the meeting, declare the interest and shall not, unless the Board or the committee otherwise directs, take part in any consideration or discussion of, or vote on, any question relating to that matter.

(2) A disclosure of interest made under subparagraph (1) shall be recorded in the minutes of the meeting at which the disclosure is made.

Immunity of  
members

7. An action or other proceeding shall not lie or be instituted against a member of the Board, a member of a committee of the Board or an officer or employee of the Local Authorities Superannuation Fund, for or in respect of any act or thing done or omitted to be done in good faith in the exercise or performance of the functions or duties conferred under this Act.

8. (1) A person shall not, without the consent, in writing, given by, or on behalf of, the Local Authorities Superannuation Fund, publish or disclose to a person, other than in the course of that person's duties under this Act, the content of any document, communication or information, which relates to, and which has come to that person's knowledge in the course of that person's duty under this Act.

Prohibition of publication or disclosure of information to unauthorised person

(2) A person who contravenes subsection (1) commits an offence and is liable, on conviction, to a fine not exceeding two hundred thousand penalty units or to imprisonment for a term not exceeding two years, or to both.

(3) A person who, having information which to that person's knowledge has been published or disclosed in contravention of subsection (1), unlawfully publishes or communicates the information to another person, commits an offence and is liable, on conviction, to a fine not exceeding two hundred thousand penalty units or to imprisonment for a term not exceeding two years, or to both.

## PART II

### FINANCIAL PROVISIONS

9. (1) The funds of the Local Authorities Superannuation Fund shall consist—

Funds of Local Authorities Superannuation Fund

(a) monies that may be appropriated by Parliament;

(b) a percentage of the contributions and investments income that the Board may determine based on an actuarial assessment;

(c) monies that may be paid to the Local Authorities Superannuation Fund by way of fees, levies, grants or donations; or

(d) monies that may, vest in, or accrue to, the Local Authorities Superannuation Fund.

(2) Subject to the Public Finance Management Act, the Local Authorities Superannuation Fund may with the approval of the Board accept moneys by way of grants or donations from any source within or outside the Republic.

Cap.347

(3) The loans for the Local Authorities Superannuation Fund shall be raised in accordance with the Public Debt Management Act, 2022.

Act No. 15 of 2022

(4) There shall be paid from the funds of the Local Authorities Superannuation Fund—

- (a) the salaries, allowances, loans, gratuities and pensions of the staff of the Local Authorities Superannuation Fund and other payments for recruitment and retention of staff;
- (b) reasonable travelling and other allowances for the members of the Board, members of a committee of the Board and staff of the Local Authorities Superannuation Fund when engaged in the business of the Local Authorities Superannuation Fund at rates that the Emoluments Commission may, on the recommendation of the Minister, determine; and
- (c) any other expenses incurred by the Local Authorities Superannuation Fund in the performance of its functions under this Act.

Cap.347

(4) Subject to the Public Finance Management Act, the Local Authorities Superannuation Fund may, with the approval of the Minister, invest in a manner that the Board considers necessary any of the Local Authorities Superannuation Fund's funds that it does not immediately require for the performance of its functions.

Financial Year

**10.** The financial year of the Local Authorities Superannuation Fund shall be a period of twelve months ending on 31st December of each year.

Accounts and audits

**11.** (1) The Board shall cause to be kept proper books of accounts and other records relating to the Local Authorities Superannuation Fund's accounts.

(2) The accounts of the Local Authorities Superannuation Fund shall be audited annually by the Auditor-General or an auditor appointed by the Auditor-General.

(3) The fees for the Auditor-General or an auditor appointed by the Auditor-General shall be paid by the Local Authorities Superannuation Fund.

Annual report

**12.** (1) The Local Authorities Superannuation Fund shall, as soon as practicable, but not later than ninety days after the end of a financial year, submit to the Minister a report concerning the activities of the Local Authorities Superannuation Fund during that financial year.

(2) The report referred to in subparagraph (1) shall include information on the financial affairs of the Local Authorities Superannuation Fund and there shall be appended to the report—

- (a) an audited statement of financial position;

(b) an audited statement of comprehensive income and expenditure; and

(c) any other information as the Minister may require.

(3) The Minister shall, not later than seven days after the first sitting of the National Assembly next after receipt of the report referred to under subparagraph (1) lay the report before the National Assembly.

## SECOND SCHEDULE

(Section 72 (2))

## SAVINGS AND TRANSITIONAL PROVISIONS

- Interpretation      1. In this Schedule “former Board” means the Board constituted under the repealed Act.
- Staff of Board of Fund      2. (1) A person who, immediately before the commencement of this Act, was an officer or employee of the Board of the Fund shall continue to be an officer or employee of the Local Authorities Superannuation Fund as if appointed or employed under this Act.
- (2) The service of the persons referred to in subparagraph (1) shall be treated as continuous service.
- (3) This Act does not affect the rights and liabilities of a person employed or appointed by the Board of the Fund before the commencement of this Act.
- Member of former Board      3. A person who, immediately before the commencement of this Act, held office as a member of the former Board shall continue to hold office until expiry of the term of office, or removal by the Minister, after which the Minister shall appoint members of the Board in accordance with this Act.
- Continuation of membership for member of existing Fund      4. A person who, immediately before the commencement of this Act, was a member of the existing Fund shall continue to be a member of the Superannuation Scheme as if registered in accordance with this Act.
- Retirement age      5. (1) Subject to subparagraph (2) and (3), a member who was employed before 14th August, 2015, shall retire on attaining the age of fifty-five.
- (2) Despite subparagraph (1), a member referred to in that subparagraph may retire on attaining the age of fifty if twelve months before attaining the age of fifty, the member notifies the registered employer of the intention to retire at the age of fifty.
- (3) Despite subsection (1), a member may retire in accordance with section 31 where the member notifies the registered employer of the intention to retire in accordance with section 31 and the registered employer consents.
- Accrued benefits      6. A person who accrued a benefit under the repealed Act shall continue to be entitled to that accrued benefit under this Act.
- Continuation of status of employer of member of existing Fund      7. An entity that was, immediately before the commencement of this Act, an employer of a member of the existing Fund and admitted as such to the existing Fund shall continue to be such employer as if registered in accordance with this Act.

8. (1) On or after the commencement of this Act, there shall be transferred to, vest in and subsist against the Local Authorities Superannuation Fund by virtue of this Act and without further assurance, the assets, rights and obligations which immediately before the commencement of this Act, were the assets, rights, liabilities and obligations of the Board of the Fund.

Transfer of  
assets and  
liabilities

(2) Subject to subparagraph (1), every deed, bond and agreement, other than an agreement for personnel service, to which the Board of the Fund was a party immediately before the commencement of this Act whether or not of a nature that rights, liabilities and obligations could be assigned, shall, unless its subject matter or terms make it impossible that it should have effect as modified, as provided under this paragraph, have effect as if—

- (a) the Local Authorities Superannuation Fund had been party to it;
- (b) for any reference to the Board of the Fund there were substituted, with respect to anything falling to be done on or after the commencement of this Act, a reference to the Local Authorities Superannuation Fund; or
- (c) for any reference to any officer of the Board of the Fund not being a party to it and beneficially interested therein, there were substituted, with respect to anything required to be done on or after the commencement of this Act, a reference to such officer of the Local Authorities Superannuation Fund as the Local Authorities Superannuation Fund shall designate.

(3) Where under this Act, any assets, rights, liabilities and obligations of the Board of the Fund are considered to be transferred to the Local Authorities Superannuation Fund in respect of which transfer a written law provides for registration, the Local Authorities Superannuation Fund shall make an application, in writing, to the appropriate registration authority for registration of the transfer.

(4) The registration authority, referred to in subparagraph (3), shall make entries in the appropriate register that shall give effect to the transfer and, where applicable, issue to the transferee concerned a certificate of title in respect of the property or make necessary amendments to the register and shall endorse on the deeds relating to the title, right or obligation concerned and no registration fees or other duties shall be payable in respect of the transaction.

Legal  
Proceedings

9. (1) Any legal proceedings or application of the Board of the Fund pending immediately before the commencement of this Act by or against the Board of the Fund, may be continued by or against the Local Authorities Superannuation Fund.

(2) After the commencement of this Act, proceedings in respect of any right, liability or obligation which was vested in, held, enjoyed, incurred or suffered by the Board of the Fund, may be instituted by or against the Local Authorities Superannuation Fund.

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