

Tanzania

Parastatal Organisations Pensions Scheme Act

Parastatal Organisations Pensions Scheme (Granting of Pensions, Gratuities and Other Allowances) Regulations, 1980

Government Notice 72 of 1980

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Parastatal Organisations Pensions Scheme (Granting of Pensions, Gratuities and Other Allowances)
Regulations, 1980

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Parastatal Organisations Pensions Scheme Act

Parastatal Organisations Pensions Scheme (Granting of Pensions, Gratuities and Other Allowances) Regulations, 1980 Government Notice 72 of 1980

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[Note: This legislation has been thoroughly revised and consolidated under the supervision of the Attorney General's Office, in compliance with the Laws Revision Act No. 7 of 1994, the Revised Laws and Annual Revision Act (Chapter 356 (R.L.)), and the Interpretation of Laws and General Clauses Act No. 30 of 1972. This version is up-to-date as at 31st July 2002.]

[G.N. No. 72 of 1980]

1. Citation

These Regulations may be cited as the Parastatal Organisations Pensions Scheme (Granting of Pensions, Gratuities and Other Allowances) Regulations.

2. Interpretation

In these Regulations, unless the context otherwise requires—

"**Act**" means the Parastatal Organisations Pensions Scheme Act ¹;

"**Board**" means the Board of Trustees of the Parastatal Pensions Fund established by section [17](#) of the Act;

"**member**" means a member of the Scheme;

"**pensionable emoluments**" means the salary which accounts for pension;

"**Scheme**" means the Parastatal Pensions Scheme established under section [4](#) of the Act.

3. Qualifying service and pensionable service

- (1) Subject to the provisions of the Act and these Regulations, service qualifying for pension or gratuity, as the case may be, shall be the inclusive period between the date on which a member begins to draw salary or half salary in respect of his service with a parastatal organisation and the date of his leaving that service, without deduction of any period during which he has been absent on leave.
- (2) No period which is not qualifying service by virtue of subregulation [\(1\)](#) shall be taken into account as qualifying service or as pensionable service.
- (3) No period during which the member was not in the service of a parastatal organisation shall be taken into account as qualifying service or pensionable service.

4. Continuity of service

- (1) Except as otherwise provided for in the Act or these Regulations, only continuous service shall be taken into account as qualifying service or as pensionable service:

Provided that any break in service caused by temporary suspension of employment not arising from misconduct or voluntary resignation shall be disregarded for the purpose of the regulation.

- (2) Notwithstanding the provisions of subregulation (1), a member—
- (a) whose pension has been suspended under section 36 of the Act; or
 - (b) who has retired from the service of a parastatal organisation without pension on account of ill health, abolition of office, or organisation designed to affect greater efficiency and economy and has subsequently been re-employed in the parastatal service, shall, unless the Board thinks otherwise, be granted the pension or gratuity for which he would have been eligible if any break in his service in the parastatal organisation immediately prior to such suspension, re-employment or employment had not occurred, such pension to be *in lieu of*—
 - (i) any pension previously granted to him from the Parastatal Pensions Fund; and
 - (ii) any gratuity so granted which is required to be refunded as a condition of the application to the member of this regulation; but additional to any gratuity so granted which is not required to be refunded as aforesaid:

Provided that, in calculating a pension granted in pursuance of this regulation, no account shall be taken for any purposes of the period during which he was not in the service of a parastatal organisation

5. Period to be taken into account for computing of pension

- (1) For the purpose of computing the amount of a member's pension or gratuity, the following period shall be taken into account as pensionable service—
- (a) any period during which he has been on duty; or
 - (b) any period during which he has been absent from duty on leave with full or half salary;
 - (c) any periods during which he has been absent from duty on leave without salary, if it is proved to the satisfaction of the Board that such leave was granted on grounds of public policy,

and any periods during which he has been absent on leave, other than those specified above, shall be deducted from the member's total service in order to arrive at his period of pensionable service.

- (2) Where any period of service on reduced or no salary is taken into account for pension purposes, both the member and his employer shall be required to make such compulsory contributions to the Fund as would have been made by them had the member been in receipt of full salary during that period.

6. Emoluments to be taken into account for computing pension or gratuity

- (1) For the purpose of computing the amount of the pension or gratuity of a member who has had a period of not less than three years' pensionable service before his retirement—
- (a) in the case of a member who held the same office for a period of three years immediately preceding the date of his retirement, the full annual pensionable emoluments, enjoyed by him at that date in respect of that office shall be taken;
 - (b) in the case of a member who at any time during the period of three years has been transferred from one office to another, but whose pensionable emoluments have not been

changed by reason of such transfer or transfers otherwise than by the grant of any scale increment, the full annual pensionable emoluments enjoyed by him at the date of his retirement in respect of the office then held by him shall be taken;

- (c) in other cases one-third of the aggregate pensionable emoluments enjoyed by the member in respect of his service during the three years of his service immediately preceding the date of his retirement shall be taken:

Provided that—

- (i) if such one-third is less than the highest pensionable emoluments enjoyed by him immediately prior to the date of any transfer within such period of three years, those annual pensionable emoluments shall be taken;
 - (ii) if such one-third is less than the annual pensionable emoluments which would have been enjoyed by him at the date of his retirement, if he had continued to hold any office from which he has been transferred at any time during such period of three years, and had received all local increments which, in the opinion of the Board, would have granted to him, the annual pensionable emoluments which would have been so enjoyed shall be taken;
 - (iii) if such one-third is more than the full annual pensionable emoluments enjoyed by him at the date of his retirement in respect of the office held by him, those pensionable emoluments shall be taken.
- (2) For the purpose of determining under subregulation (1) the pensionable emoluments that a member has enjoyed or would have enjoyed, as the case may be, he shall be deemed—
- (a) to have been on duty on full pensionable emoluments throughout; the period of three years immediately preceding the date of his retirement; and
 - (b) to have enjoyed the benefit of any increase due to a revision of salaries in the pensionable emoluments of any office held by him as if such increase had been payable throughout such period of three years.
- (3) For the purpose of computing the amount of the pension or gratuity of a member who has had a period of less than three years pensionable service before retirement—
- (a) the average annual pensionable emoluments enjoyed by him during such period shall be taken;
 - (b) he shall be deemed to have been on duty on full pensionable emoluments throughout such period;
 - (c) he shall be deemed to have enjoyed the benefit of any increase due to a revision of salaries in the pensionable emoluments of any office held by him as if such increase had been payable throughout such period.

7. Only service in a pensionable office to be taken into account

- (1) Only service in a pensionable office, not being service on terms which provide for termination by notice of one month or less, shall be taken into account as pensionable service:

Provided that where a period of service on terms which provided for termination by notice of one month or less on a pensionable office or a period of service is immediately followed by service in a pensionable office and the employee is confirmed therein—

- (a) in the case of any employee who having been in the service of a parastatal organisation on contract and having relinquished his right to receive a gratuity under the contract is, without break in service, appointed and confirmed in a pensionable office, the whole of such period of service on contract may be so taken into account:

Provided that for the purposes of this regulation, a contract shall mean a contract under which an employee is eligible to receive a gratuity *in lieu* or other superannuation benefits:

Provided further that any break in service which may be disregarded under the provisions of regulation 4 may likewise be disregarded in determining for the purposes of the preceding proviso whether one period of service immediately follows another period of service;

- (b) in every other case, one-half of such period of service may, with the approval of the Minister, be so taken into account; and where, however, any such period is allowed to be so taken into account, a sum equal to the employer's contribution made to his employee for the said period National Provident Fund on his behalf shall be deducted from any benefits for which he may be eligible under the provisions of the Act.
- (2) Where a member has been transferred from a pensionable office to an office other than a pensionable office and subsequently retires either from the pensionable office or from such other office, his service in such other office may, with the approval of the Minister, be taken into account as though it were service in the pensionable office which he held immediately prior to such transfer, and at the pensionable emoluments which were payable to him at the date of transfer.
- (3) Where a period of service in a non-pensionable office is taken into account as though it were service in the pensionable office which for the purposes of section 35 of the Act, be deemed to be holding a pensionable office and where that period is taken into account under the provisions of paragraph (2) of this regulation, to have been confirmed.
- (4) Where any period of service under this regulation is taken into account for pension purposes, both the employee and employer may be required to make such contributions to the Fund in respect of that service as the Minister may determine.

8. Transfers between parastatal organisations

Where a member is transferred from one parastatal organisation to another, his pension service for the purposes of the Act shall be treated as continuous.

9. Revocation

[Revokes the Parastatal Pensions Regulations ².]

10. Validation of certain acts

Notwithstanding the provisions of Regulation 9, anything done under or pursuant to the Parastatal Pensions Regulations shall be deemed to have been done under or pursuant to these Regulations.