

**No. 15184**

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**UNITED KINGDOM OF GREAT BRITAIN  
AND NORTHERN IRELAND  
and  
GHANA**

**Agreement concerning public officers' pensions. Signed at  
Accra on 23 February 1976**

*Authentic text: English.*

*Registered by the United Kingdom of Great Britain and Northern Ireland  
on 18 January 1977.*

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**ROYAUME-UNI DE GRANDE-BRETAGNE  
ET D'IRLANDE DU NORD  
et  
GHANA**

**Accord relatif aux pensions des fonctionnaires. Signé à  
Accra le 23 février 1976**

*Texte authentique: anglais.*

*Enregistré par le Royaume-Uni de Grande-Bretagne et d'Irlande du Nord le  
18 janvier 1977.*

## AGREEMENT<sup>1</sup> BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE GOVERNMENT OF THE REPUBLIC OF GHANA CONCERNING PUBLIC OFFICERS' PENSIONS

The Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Republic of Ghana have agreed as follows:

### *Article 1.* INTERPRETATION

(1) In this Agreement, except where the context otherwise requires:

(a) “actuary” means a Fellow of the Institute of Actuaries or of the Faculty of Actuaries in Scotland;

(b) “the appointed day” means the day mutually arranged between the Government of the United Kingdom and the Government of Ghana;\*

(c) “the Ghana element” in relation to a pension (other than a widows' and orphans' pension) means:

- (i) in respect of a pension arising from death resulting from an injury on duty or a pension or additional pension arising from such an injury, being a pension which results from an occurrence during relevant service, the whole cost;
- (ii) in the case of any other pension that proportion of the pension which the total pensionable emoluments enjoyed by the officer during his relevant service bears to the total pensionable emoluments enjoyed by him throughout his public service under the Government of Ghana which have been taken into account in determining the amount of that pension;

(d) “officer” means an officer as so defined in the Public Officers Agreement between Her Majesty's Government in the United Kingdom and Her Majesty's Government in Ghana signed at London on the 1st day of March 1957 and at Accra on the 6th day of March 1957 (hereinafter referred to as “the Public Officers Agreement”) or who would have been an officer as so defined if he had remained in a pensionable office in the public service of Ghana until immediately before 6 March 1957, or (in the case of officers who served in a West African Inter-Territorial Research Organisation) if his office had been a pensionable office in the public service of Ghana immediately before that date, and who was not a citizen of Ghana on 1 April 1971 or who, having retired from the public service or having died in public service after that date, is not or was not a citizen of Ghana at the time of his retirement or death, as the case may be;

(e) “other public service” means public service not under the Government of Ghana;

(f) “pension” means any pension or gratuity, retiring allowance or other like benefit, or any increase of pension, or any contributions repayable to, or interest on contributions payable to, any officer, payable under the pensions laws to or in respect of any officer, or to the widow or child of any officer or to his legal personal representative;

\* The appointed day is 1 March 1976.

<sup>1</sup> Came into force on 26 February 1976, the date of the later of the written notifications by which the Parties informed each other that they had completed their domestic legislation and other necessary arrangements, in accordance with article 8.

- (g) “pensionable emoluments”
- (i) in respect of public service under the Government of Ghana, means emoluments which count for pension under the pensions laws;
  - (ii) in respect of other public service, means emoluments which count for pension in accordance with the laws or regulations in force in such service;
- (h) “pensions laws” means:
- (i) in relation to pensions other than widows’ and orphans’ pensions, any law, regulation or administrative direction providing for the payment of pensions to officers in respect of public service and in force in Ghana at any time prior to 1 April 1971 and enacted prior to that date;
  - (ii) in relation to widows’ and orphans’ pensions, the Widows’ and Orphans’ (Overseas Officers) Pensions Fund Ordinance, 1955, Ordinance No 24 of 1955 of the Laws of Ghana and any amendments thereto in force at any time prior to 1 April 1971 and enacted prior thereto (hereinafter referred to as Ordinance No 24); and
  - (iii) in relation both to widows’ and orphans’ pensions and to other pensions, any other law, regulation or administrative direction accepted by the Government of the United Kingdom and the Government of Ghana for the purposes of this Agreement;
- (i) “public service” means:
- (i) service in a civil capacity under the Government of Ghana or any other country or territory in the Commonwealth;
  - (ii) service under the East Africa High Commission, the East African Common Services Organisation, the East African Posts and Telecommunications Administration, the East African Railways and Harbours Administration, the East African Community, the East African Harbours Corporation, the East African Posts and Telecommunications Corporation or the East African Railways Corporation;
  - (iii) service which is pensionable:
    - (aa) under the Oversea Superannuation Scheme; or
    - (bb) under any Acts relating to the superannuation of teachers in the United Kingdom; or
    - (cc) under a local authority in the United Kingdom; or
    - (dd) under the National Health Service of the United Kingdom;
  - (iv) any other service accepted by the Government of the United Kingdom and the Government of Ghana to be public service for the purposes of this Agreement;
  - (v) except for the purposes of computation of a pension, gratuity or other allowance and of determination of the maximum pension grantable, service as a Governor in respect of which a pension may be granted under the Overseas Pensions Act 1973 or any Act amending or replacing that Act;
  - (vi) service as the holder of the office of President, Vice-President, Justice of Appeal, Registrar, officer or servant of the Court of Appeal for East Africa established by the Eastern Africa Court of Appeal Order in Council 1961 (United Kingdom S.I. 1961 No 2323) or the Court of Appeal for East Africa;
  - (vii) service in the service of the Interim Commissioner for the West Indies;

(j) “relevant service” means public service in a civil capacity under the Government of Ghana on or after 31 July 1955;

(k) “the taxation element” means the sum accepted by the two Governments as being equivalent of the proceeds of income tax or any similar tax received by the Government of Ghana on any sums which are reimbursable in accordance with sub-paragraph (1) (d) of Article 3;

(l) “widows’ and orphans’ pensions” means pensions payable under Ordinance No 24.

(2) In relation to any period before 6 March 1957 references to the Government of Ghana shall be construed as references to the Government of the Gold Coast.

#### Article 2. ASSUMPTION OF RESPONSIBILITY BY THE GOVERNMENT OF THE UNITED KINGDOM

As<sup>1</sup> from the appointed day the Government of the United Kingdom shall assume from the Government of Ghana the responsibility for the control, administration and payment of pensions which have been awarded before the appointed day and for the award, control, administration and payment of pensions which would fall to be awarded on or after the appointed day.

#### Article 3. OBLIGATIONS OF THE GOVERNMENT OF THE UNITED KINGDOM

(1) The Government of the United Kingdom undertake:

- (a) that they shall award, control, administer and pay the pensions and widows’ and orphans’ pensions referred to in Article 2 of this Agreement to or in respect of the persons concerned in accordance with the principles and rules contained in the pensions laws, with such modifications as may be necessary in consequence of the transfer of responsibility under this Agreement, or in accordance with such other principles and rules as the Government of the United Kingdom consistently with the next following paragraph may from time to time determine;
- (b) that apart from any modifications arising from the pensions and widows’ and orphans’ pensions being payable out of public moneys of the United Kingdom they shall not apply to any officer different provisions from those contained in the pensions laws (other than any provisions, express or implied, relating to the currency and method of payment of a pension) so as to make such provisions less favourable to any beneficiary or potential beneficiary than the provisions applicable to him on the appointed day: provided that if a beneficiary or potential beneficiary elects to have any provision applied to him, that provision shall be taken to be more favourable to him;
- (c) that if the Government of Ghana should be adjudged by the order of a competent court of law having jurisdiction in Ghana to be liable to pay to or in respect of an officer or the widow or child or personal representative of an officer any sum in respect of a pension or widows’ and orphans’ pension for which the Government of the United Kingdom have assumed responsibility under this Agreement, the Government of the United Kingdom shall repay to the Government of Ghana any sum paid to such person for the purpose of complying with the order of the court; but in this event the Government of the United Kingdom shall be free to reduce by corresponding sums, or totally to

withhold, any payments of the same pension or widows' and orphans' pension to or in respect of that person which would otherwise fall to be made by them under this Agreement;

- (d) that they shall reimburse the Government of Ghana, in accordance with such procedure as may be mutually arranged between the two Governments, the aggregate amount, less the taxation element, of the following payments due on or after 1 April 1971, being amounts due under the pensions laws, and made by the Government of Ghana to or in respect of officers:
- (i) the full cost of payments representing that proportion of a pension or gratuity payable to or in respect of an officer which accrues from public service under the Government of Ghana before 31 July 1955;
  - (ii) the full cost of payments representing a pension arising from death resulting from an injury on duty or a pension or additional pension arising from such an injury, being an injury received before 31 July 1955.

(2) For the purposes of sub-paragraph (1) (d) of this Article, the proportion of a pension or gratuity which accrues from public service under the Government of Ghana before 31 July 1955 is that proportion which the total pensionable emoluments received by an officer from such service prior to 31st July 1955 bears to his total pensionable emoluments received from all such service.

#### *Article 4. OBLIGATIONS OF THE GOVERNMENT OF GHANA*

(1) The Government of Ghana undertake:

- (a) that they shall remain responsible for any instalments of pension granted to or in respect of an officer which remain unpaid on the appointed day;
- (b) that they shall as from the appointed day relinquish responsibility for the award, control, administration and payment of any pension to or in respect of an officer otherwise than in accordance with the terms of this Agreement;
- (c) that they shall pay to the Government of the United Kingdom in accordance with such arrangements as may be accepted by the two Governments:
  - (i) in respect of any pension (other than a widows' and orphans' pension) awarded before the appointed day to or in respect of an officer, a sum representing the cost, if any, of the Ghana element of such pension;
  - (ii) in respect of any pension (other than a widows' and orphans' pension) awarded on or after the appointed day to or in respect of an officer, that part of the sum which would represent the Ghana element of such pension if the public service of the officer ceased on the appointed day, which is attributable to the officer's relevant service up to the day immediately preceding the appointed day;
  - (iii) in respect of widows' and orphans' pensions, such stocks, funds, securities or moneys as represent the interest in the Widows' and Orphans' Pensions (Overseas Officers) Fund established under Ordinance No 24 of contributory officers and their potential beneficiaries alive on the appointed day, and the beneficiaries alive on the appointed day of deceased contributory officers.

(2) The sums payable under sub-paragraph (1) (c) (i), (1) (c) (ii) and 1 (c) (iii) of this Article shall be actuarially determined by an actuary nominated by the

Government of the United Kingdom and acceptable to the Government of Ghana and shall be reduced by a sum accepted by the two Governments as representing the tax which the Government of Ghana would have received in respect of the Ghana element of the pensions.

*Article 5.* SUPPLY OF INFORMATION

Each of the Parties to this Agreement shall whenever requested to do so by the other Party, supply to that Party such information in connection with the operation of the arrangements contained in this Agreement as may be specified in such request.

*Article 6.* MODIFICATION OF PREVIOUS AGREEMENTS

On and after the appointed day the provisions of Articles 3, 4, 5, and the words “and that it will preserve his pension rights when he is so transferred or promoted” in Article 6 of the Public Officers Agreement shall cease to apply to or in respect of officers to whom this Agreement applies.

*Article 7.* MODIFICATION OF THIS AGREEMENT

If the Government of the United Kingdom and the Government of Ghana mutually decide that this Agreement should be modified in any particular case or class of cases, the foregoing provisions of this Agreement shall be applied to such case or cases with such modifications, additions or exceptions as may be necessary to give effect to such mutual decisions.

*Article 8.* ENTRY INTO FORCE

Each of the Parties to this Agreement shall notify the other Party in writing as soon as it has completed the domestic legislation and other arrangements necessary to enable it to carry out the Agreement, and this Agreement shall enter into force on the date of the later of these two notifications.

*Article 9.* CITATION

This Agreement may be cited as the Public Officers’ Pensions (Ghana) Agreement 1976.

IN WITNESS WHEREOF, the undersigned, duly authorised thereto by their respective Governments, have signed this Agreement.

DONE in duplicate at Accra this 23rd day of February 1976.

For the Government  
of the United Kingdom of Great Britain  
and Northern Ireland:

F. MILLS

For the Government  
of the Republic of Ghana:

J. K. DADSON