different rates of contributions, his rate from the date the transfer occurred through the next June 30 shall be a recomputed rate based on the combined experience of his predecessor as of the regular computation date for the fiscal year in which the transfer occurred.

In all cases, from and after July 1 following the transfer, the successor's rate of contribution for each fiscal year shall be based on his experience with payrolls and benefits combined with the experience of his predecessor or predecessors, as of the regular computation date for that fiscal year. A successor employer shall be deemed to have met the requirements of sub-section (c) (2) of this section if he or any one of his predecessors has had the experience with benefit charges and payrolls which is required by sub-section (c) (2).

(5A) An employer who transfers all or a part of his operations from another state to this State and has had, in such other state, for a period of not less than four (4) years immediately preceding the said transfer, the experience with benefit charges and payrolls which is required by sub-section (c) (2), shall be deemed to have met the requirements of said sub-section for variance from the standard rate, provided the employer shall make application to the Executive Director for such treatment effective upon such transfer. The application shall include such information as will enable the Executive Director to establish an employer's benefit ratio for such employer in the manner prescribed by sub-section (c) (3) as if the benefit charges and payrolls in another state had been paid in this State. Such application shall also be verified in such manner as is satisfactory to the Executive Director.

(6) [For the purposes of the experience-rating provisions of this sub-section, in any case where a claim for benefits is filed, an employer's account shall not be charged with benefits paid, for the purposes of any computation made for any fiscal year beginning after the date of separation from employment, if such individual left the service of the employer voluntarily without good cause attributable to his employer; or if such individual left or was suspended from the service of the employer by reason of any circumstances under which he was disqualified for benefits under the provisions of § 6 of this article, or under which he could have been so disqualified had he filed claim during the period for which such disqualification would have been effective.]

In the event that it is determined by the Executive Director that an individual has received benefits which are recoverable by the Executive Director under the terms of § 17 (d) or 17 (e) of this article, the benefits so received shall not, for the purposes of the experience rating provisions of this sub-section, be charged against the account of any employer in any computation made for any fiscal year commencing after the date [of the determination] *when such sums are actually recovered* by the Executive Director, provided no benefit charges shall be removed from the employer's account if the payment of such benefits was made as a direct or indirect result of the employer's failure to provide information to the Executive Director as required by this article or the regulations promulgated pursuant thereto.

(7) As used in this sub-section:

(i) The term "fiscal year" means the twelve-month period from July 1 of each year through June 30 of the next year.