

## SCHEDULE

Regulation 3

### Amendment to the New Firefighters' Pension Scheme Order (Northern Ireland) 2007

#### Amendment to Part 1

- 1.—(1) Part 1 (citation and interpretation) is amended as follows.
- (2) In article 2 (interpretation) in paragraph (1)—
  - (a) after the definition of “the 2015 Regulations” insert—

““the 2015 Scheme” means the Firefighters’ Pension Scheme (Northern Ireland) 2015 which was established by the Firefighters’ Pension Scheme Regulations (Northern Ireland) 2015(1);”;
  - (b) after the definition of “equivalent amount to the NFPS lower tier ill-health pension” insert—

““extended limited period” means, the period beginning on the date on which the person was first employed as a retained firefighter and ending on the earliest of—

    - (a) the date, if applicable, on which that person joined this Scheme as a special member or as a standard member in respect of service which that person could otherwise reckon as special pensionable service;
    - (b) the date, if applicable, on which that person ceased to be employed as a retained or a regular firefighter; and
    - (c) 31st March 2015;”;
  - (c) for the definition of “mandatory special period”, substitute—

““mandatory special period” means—

    - (a) in relation to service purchased following an application made under article 65A of Part 11 (purchase of service during the limited period), that part of a person’s service during the limited period beginning on the date selected by that person before 6th April 2006 and ending on the earlier of—
      - (i) the date on which the person joined this Scheme as a special member or as a standard member in respect of service which the person could otherwise reckon as special pensionable service, and
      - (ii) the date, if applicable, on which the person was dismissed or retired from employment as a regular or retained firefighter;
    - (b) in relation to service purchased following an application under article 65B of Part 11 (purchase of service during the extended limited period), that part of a person’s service during the extended limited period beginning on the date selected by that person before 6th April 2006 and ending on the last day of the extended limited period.”;
  - (d) after the definition of “scheme employment”, insert—

““second initial date” means 31st October 2023;”;
  - (e) after the definition of “special deferred member”, insert—

““special employment period” means the period beginning on 7th April 2000 and ending on 5th April 2006;”;
  - (f) in the definition of “special membership”, after “special firefighter member,” insert “connected special member.”

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(1) S.R. 2015 No. 78, amended by S.R. 2015 No. 420 and S.R. 2022 No 155.

**Commencement Information**

**11** Sch. para. 1 in operation at 31.10.2023, see [reg. 1](#)

**Amendment of Part 2**

2.—(1) Part 2 (scheme membership, cessation and retirement) is amended as follows.

(2) In article 4A (Special Membership)—

(a) in paragraph (7)(b), for “1st July 2000” substitute “7th April 2000”;

(b) in paragraph (11)(b), for “1st July 2000” substitute “7th April 2000”.

**Commencement Information**

**12** Sch. para. 2 in operation at 31.10.2023, see [reg. 1](#)

**Amendment of Part 3**

3.—(1) Part 3 (personal awards) is amended as follows.

(2) In article 12A (retrospective award on ill-health retirement), for paragraph (3) substitute—

“(3) An application under paragraph (2) must be made—

(a) where the person is purchasing service following an application under article 65A (purchase of service during the limited period) of Part 11, during the period of three months beginning with the day on which the notice was served by the Board under article 65A(13) of that Part;

(b) where the person is purchasing service following an application made under article 65B (purchase of service during the extended limited period) of Part 11, during the period of three months beginning with the day on which the notice was served by the Board under article 65B(13) of that Part.”.

(3) In article 12A, after paragraph (12), insert—

“(13) A member who was, on or before the second initial date, in receipt of a retrospective award under this article may apply for a recalculated retrospective award, where the member has purchased additional service following an application made under article 65B (purchase of service during the extended limited period) of Part 11 (“the additional service”).

(14) An application under paragraph (13) must be made during the period of three months beginning with the day on which the notice was served by the Board under article 65B(13) of Part 11.

(15) Following an application under paragraph (13), the Board must pay a lump sum equal to the difference between—

(a) the amount of the lump sum and pension paid under paragraph (10) before the date of the application under paragraph (13); and

(b) the lump sum and pension amount that would have been paid under paragraph (10) before the date of the application, had those payments taken into account the additional service.

(16) From the date of the application under paragraph (13), the Board must pay an ill-health pension calculated in accordance with paragraph (10), which takes into account the additional service.

(17) An application under paragraph (13) must be referred to the Scheme Actuary, who must calculate the amounts payable under paragraphs (15) and (16).”.

#### Commencement Information

**I3** Sch. para. 3 in operation at 31.10.2023, see [reg. 1](#)

### Amendment of Part 5

4.—(1) Part 5 (awards on death) is amended as follows.

(2) After article 35A (Death grant for limited period), insert—

#### “Death grant for extended limited period

35B.—(1) This article applies where a person—

- (a) was employed as a retained firefighter on or after 7th April 2000; and
- (b) continued in such employment until the person died before 6th April 2006.

(2) Where the deceased was married, or a member of a civil partnership, at the time of the deceased's death, their spouse or civil partner may apply in writing to the Board for a death grant and any such application must be made on or before 30th April 2025.

(3) Subject to paragraph (4), where the deceased was not married, or a member of a civil partnership, at the time of the deceased's death or where their spouse or civil partner has died since the deceased's death, a child of the deceased may apply in writing to the Board for a death grant and any such application must be made on or before 30th April 2025.

(4) A person is not eligible for a child's death grant under this article if the person would not have been eligible for a child's pension by virtue of anything in article 29 (child's pension: limitations and duration) of Part 4 at the time of the death of the deceased.

(5) The Board may determine the amount of the deceased's pensionable pay based on —

- (a) information provided by the person making the application in response to a request by the Board;
- (b) if no information is provided, the Board's records; or
- (c) if no information is provided and no records are available, the assumption that the person's retained pensionable pay for the period was equal to 25% of the pensionable pay of a whole-time regular firefighter employed in a similar role with equivalent qualifying service.

(6) Subject to paragraph (15), a death grant under this article consists of—

- (a) the basic death grant, calculated in accordance with paragraph (7); and
- (b) the additional death grant, calculated in accordance with paragraph (8), if the additional death grant is payable under paragraph (9).

(7) The amount of the basic death grant is a sum equal to the product of 2.5 and the amount of pensionable pay which the Board determine the deceased received in the deceased's last year of service.

(8) The amount of the additional death grant must be calculated in accordance with the formula—

$$0.1 \times A \times B$$

where—

A is the amount of pensionable pay which the Board determine the deceased received in their last year of service, and

B is the number of completed years (which has the meaning in article 60(2) (calculation of pensionable service) of Part 10) during which the deceased was employed as a retained firefighter in the period before 7th April 2000, as determined by the Board.

(9) The additional death grant is payable only where the deceased first took up employment as a retained firefighter before 7th April 2000.

(10) Where the Board determine that a death grant is payable under this article, the Board must pay the death grant during the period of three months beginning with the date on which the application for a death grant was received.

(11) Subject to paragraph (12) the Board may pay the death grant, in whole or in part, to such person, or persons as the Board think fit.

(12) The Board must not pay any part of the death grant to a person who is convicted of the murder or manslaughter of the deceased, but this is subject to paragraph (13).

(13) Where a conviction of the description mentioned in paragraph (12) is quashed on appeal, the Board may, if they have not then paid the death grant in full, pay all or part of it to the person whose conviction is quashed.

(14) Where this article applies, there is no entitlement to a death grant under article 35 (death grant) or a post-retirement death grant under article 36 (post-retirement death grant) of this Part or to a survivor's pension or a bereavement pension or a child's pension under Part 4 (survivors' pensions).

(15) No basic death grant is payable under this article if a death grant has been paid under article 35A (death grant for limited period) of this Part in relation to the deceased.

#### **Additional death grant**

35C.—(1) This article applies where a person—

- (a) first took up employment as a retained firefighter before 1st July 2000;
- (b) elected to join this Scheme under article 66A (election to purchase service during the limited period) of Part 11 in respect of the person's service during the limited period following an application under article 65A (purchase of service during the limited period) of Part 11; and
- (c) died before 30th April 2025 and without making an election under article 66A of Part 11 in respect of their service during the extended limited period following an application under article 65B of Part 11 (purchase of service during the extended limited period).

(2) Where the deceased was married, or a member of a civil partnership, at the time of the deceased's death, their spouse or civil partner may apply in writing to the Board for a death grant and any such application must be made on or before 30th April 2025.

(3) Subject to paragraph (4), where the deceased was not married, or a member of a civil partnership, at the time of the deceased's death or where their spouse or civil partner has died since the deceased's death, a child of the deceased may apply in writing to the Board for a death grant and any such application must be made on or before 30th April 2025.

(4) A person is not eligible for a child's death grant under this article if the person would not have been eligible for a child's pension by virtue of anything in article 29 (child's pension: limitations and duration) of Part 4 at the time of the death of the deceased.

(5) The Board must determine the amount of the deceased's pay based on—

- (a) information provided by the person making the application in response to a request by the Board;
- (b) if no information is provided, the Board's records; or
- (c) if no information is provided and no records are available, the assumption that the person's retained pensionable pay for the period was equal to 25% of the pensionable pay of a whole-time regular firefighter employed in a similar role with equivalent qualifying service.

(6) The amount of the death grant payable under this article must be calculated in accordance with the formula—

$$0.1 \times A \times B$$

where –

A is the amount of pensionable pay which the Board determine the deceased received in their last year of service, and

B is the number of completed years (which has the meaning in article 60(2) (calculation of pensionable service) of Part 10) during which the deceased was employed as a retained firefighter in the period before 1st July 2000, as determined by the Board.

(7) Where the Board determine that a death grant is payable under this article, the Board must pay the death grant during the period of three months beginning with the date on which the application for a death grant was received.

(8) Subject to paragraph (9) the Board may pay the death grant, in whole or in part, to such person, or persons as the Board think fit.

(9) The Board must not pay any part of the death grant to a person who is convicted of the murder or manslaughter of the deceased, but this is subject to paragraph (10).

(10) Where a conviction of the description mentioned in paragraph (9) is quashed on appeal, the Board may, if they have not then paid the death grant in full, pay all or part of it to the person whose conviction is quashed.

(11) Where this article applies, there is no entitlement to a death grant under article 35 (death grant) or a post-retirement death grant under article 36 (post-retirement death grant) of this Part or to a survivor's pension or a bereavement pension or a child's pension under Part 4.”.

#### **Commencement Information**

**I4** Sch. para. 4 in operation at 31.10.2023, see [reg. 1](#)

#### **Amendment of Part 10**

5.—(1) Part 10 (qualifying service and pensionable service) is amended as follows.

(2) In article 55 (qualifying service)—

- (a) in sub-paragraph (h), after “the limited period” insert “or extended limited period”;
- (b) in sub-paragraph (i), after “the limited period” insert “or extended limited period”.

(3) In article 56A (reckoning of special pensionable service)—

- (a) in paragraph (1)(b), after “the limited period”, in both places it occurs, insert “or extended limited period”;
- (b) in paragraph (3), after “the limited period”, insert “or extended limited period”.

#### **Commencement Information**

**I5** Sch. para. 5 in operation at 31.10.2023, see [reg. 1](#)

#### **Amendment of Part 11**

6.—(1) Part 11 (pensionable pay, pension contributions and purchase of additional service) is amended as follows.

(2) In paragraph (10) of article 62 (final pensionable pay), at the end, insert “or, if a notice has been given under article 65B(13), set out in that notice”.

(3) After article 65A (purchase of service during the limited period), insert—

#### **“Purchase of service during the extended limited period**

65B.—(1) A person who satisfies the conditions specified in paragraph (2) may, in accordance with the following provisions of this Chapter, elect to pay pension contributions in respect of the person’s service during the extended limited period.

(2) The conditions are that—

(a) the person is a special member or is entitled to join this Scheme as a special member;

(b) the service is—

(i) as a retained firefighter;

(ii) as a regular firefighter where the person took up employment after 5th April 2006 as a regular firefighter immediately after the termination of the person’s employment as a retained firefighter; or

(iii) with the agreement of the Board, as a regular firefighter, but not as a retained firefighter, where the person had been employed by the Board as a retained firefighter and then required by the Board after 5th April 2006 to remain in employment as a retained firefighter whilst taking up employment as a regular firefighter; and

(c) paragraph (3) does not apply to the person.

(3) This paragraph applies to a person if—

(a) the person first took up employment as a retained firefighter on or after 1 July 2000; and

(b) the Board notified the person of their entitlement to join this Scheme as a special member under article 65A(4) of this Part, and, if required to do so, the Board complied with the requirements in article 65A(13) or article 66C(4) (election to purchase service: provisional enrolment) of this Part.

(4) The Board must determine whether paragraph (3)(b) applies in accordance with guidance issued by the Department from time to time, and must notify those persons to whom they determine that paragraph (3) applies within three months of the initial date.

(5) Where a person disagrees with the Board’s determination under paragraph (4), that person may, by written notice given to the Board within 28 days of receipt of the determination, require the Board to deal with the disagreement by means of the arrangements implemented by

it pursuant to the requirements of article 50 of the Pensions (Northern Ireland) Order 1995(2) (requirement for dispute resolution arrangements) and the Occupational Pension Schemes (Internal Dispute Resolution Procedures) (Consequential and Miscellaneous amendments) Regulations (Northern Ireland) 2008(3).

(6) The period of service referred to in paragraph (1) does not, subject to article 81A (transfer of accrued rights under the Firefighters' Pension Scheme to special members of this scheme) or article 84C (converting membership from standard membership to special membership – special pensioner members) of Part 12, include any period of service in respect of which the person paid—

- (a) pension contributions under the FPS;
- (b) pension contributions under this Scheme as a standard member;
- (c) special pension contributions under this Scheme as a special member in relation to service during the limited period which the person elected to purchase following an application under article 65A of this Part.

(7) Where paragraph (1) applies—

- (a) subject to article 66A(11), mandatory special period pension contributions must be paid in respect of the person's service during the mandatory special period; and
- (b) mandatory special period pension contributions must be paid for the period required by article 66A(12), where a person has elected to transfer their accrued rights in the FPS to their special membership.

(8) Subject to paragraph (14), within three months of the second initial date, the Board must use reasonable endeavours to notify that they may be so entitled all those existing employees and former employees employed during the special employment period who either—

- (a) may be entitled to join this Scheme as a special member; or
- (b) are existing special members who may be entitled to purchase service during the extended limited period.

(9) A person may apply to the Board by which the person was employed during the special employment period for a statement of—

- (a) the service in respect of which the person may become entitled to pay contributions under this article; and
- (b) the mandatory special period pension contributions which the person would be required to pay in respect of that service.

(10) Subject to paragraph (14), an application must be made—

- (a) within six months of receiving the notification under paragraph (8); or
- (b) if no such notification has been received, within nine months of the second initial date.

(11) An application under paragraph (9) must be in writing and must state—

- (a) the date on which the applicant took up employment as a retained firefighter;
- (b) where the applicant has left that employment, the date on which the applicant left;
- (c) where the applicant took up employment as a regular firefighter, the date on which the applicant took up that employment;

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(2) S.R. 1995 No 3213 (N.I. 22); section 50 was substituted by Article 250 of the Pensions (Northern Ireland) Order 2005 (S.I. 2005 No 255 (N.I. 1)) and amended by the Pensions Act (Northern Ireland) 2008 (Chapter 1).

(3) S.R. 2008 No.116.

- (d) if the applicant joined this Scheme as a standard member or joined the FPS, the date on which the applicant joined the Scheme and, if it was the case, the date on which the applicant made an election not to pay pension contributions under article 8 of Part 2 of this Scheme or under article 59 of the FPS (as the case may be); and
- (e) if the applicant has already joined this Scheme as a special member, the date on which the applicant joined this Scheme and the period of service the person has already elected to purchase under article 66A.

(12) The Board must determine a person's service and pensionable pay during the extended limited period, and the person's special pension contributions payable in respect of such service, in accordance with article 65C.

(13) Subject to paragraph (14), within three months of receiving an application under paragraph (9), the Board must give the applicant a notice setting out—

- (a) the period of service during the extended limited period which the applicant may purchase;
- (b) the amount of special pension contributions payable in respect of the mandatory special period;
- (c) the amount of special pension contributions payable in respect of the remainder of the person's service during the extended limited period; and
- (d) the pensionable pay and in appropriate cases the final pensionable pay which the Board has determined was paid during the extended limited period.

(14) Where it is not reasonably practicable to comply with any requirement set out in this article within the period specified, the Board or applicant as the case may be must comply with that requirement as soon as reasonably practicable after the end of that period, but this is subject to article 66B(13) (date by which election to purchase special service will cease to take effect).

(15) In a case where a member makes an application under paragraph (10)(b) after 30th April 2025, the Board must consult the Scheme Actuary when preparing the notice under paragraph (13).

#### **Purchase of service during the extended limited period – supplemental provision**

65C.—(1) This article applies for the purposes of determining a person's service and pensionable pay during the extended limited period, and the person's special pension contributions payable in respect of such service.

(2) In relation to that part of a person's service during the extended limited period which falls on or after 1st July 2000, the Board must determine that period of the person's service and pensionable pay during that period in accordance with paragraphs (7) to (12) of article 65A, but for the purposes of this paragraph, references to "the limited period" in those paragraphs are to be read as if they were references to "the extended limited period".

(3) In relation to that part of a person's service during the extended limited period before 1st July 2000, the Board must determine that period of the person's service and pensionable pay during that period in accordance with paragraphs (4) to (9) of this article.

(4) The Board may determine the period of the person's service and pensionable pay during the extended limited period from their records.

(5) Where the Board is not able to determine the period of the person's service or pensionable pay during the extended limited period from their records, the person may provide the Board with documents to assist them to determine the person's period of service and pensionable pay during the extended limited period and the Board may determine the period of the person's service and pensionable pay from those documents.



(6) The Board must determine the person's period of pensionable service during the extended limited period, and, in particular, may determine that the person has no service during the extended limited period if the Board does not hold records of that person's service for that period, and the person cannot provide the Board with the necessary documents.

(7) Where the Board does not hold records of that person's pay for that period, and the person cannot provide the Board with the necessary documents, the Board must—

- (a) determine the person's pensionable pay for that period from the records which they hold and their local experience; or
- (b) apply the default assumption if a determination under sub-paragraph (a)—
  - (i) is not possible, or
  - (ii) is a determination that the person's retained pensionable pay for the period was less than 25% of the pensionable pay of a whole-time regular firefighter employed in a similar role with equivalent qualifying service.

(8) In paragraph (7), the default assumption is that the person's retained pensionable pay for the period was equal to 25% of the pensionable pay of a whole-time regular firefighter employed in a similar role with equivalent qualifying service.

(9) Where the Board estimates the person's pensionable pay under paragraph (7) and does not hold records of that person's rank, and the person cannot provide the Board with documents to assist them to determine the person's rank, the Board may assume that the person held the rank of firefighter for the purposes of estimating pensionable pay.

(10) The Board must calculate the amount of the special pension contributions payable in respect of special pensionable service during the extended limited period by applying a rate determined by the Scheme Actuary having regard to the rate required by paragraph (1A) of article 63 (pension contributions) for the appropriate period for the person's pensionable pay.”

(4) In article 66A (election to purchase service during the limited period)—

- (a) in the heading, after “the limited period” insert “or the extended limited period”;
- (b) in paragraph (1), after “this Scheme” insert “or purchase additional service during the extended limited period”;
- (c) in paragraph (2), after sub-paragraph (b), insert—
  - “(c) under article 20 (commutation: small pensions) of Part 3.”;
- (d) in paragraph (3), after “this Scheme” insert “or purchase additional service during the extended limited period”;
- (e) for paragraph (4), substitute—

“(4) The mandatory special period pension contributions may be paid by way of a lump sum contribution or may be paid by periodic contributions which must be calculated in accordance with tables provided by the Scheme Actuary so as to discharge the person's liability as follows—

- (a) over a period of 10 years, in relation to special period pension contributions which relate to service on or after 1 July 2000;
- (b) over a period of 20 years, in relation to special period pension contributions which relate to service before 1 July 2000.”;
- (f) in paragraph (6), after “a portion of his pension under”, insert “paragraph (8) of article 11A (special member's ordinary pension) or paragraph (10) of article 12A (retrospective award on ill-health retirement)”;
- (g) in paragraphs (7) and (7A), after “this Scheme” insert “or purchase additional service during the extended limited period”;

- (h) for paragraph (8), substitute—
- “(8) The mandatory special period pension contributions may be paid by way of a lump sum contribution or may be paid by periodic contributions which must be calculated in accordance with tables provided by the Scheme Actuary so as to discharge the person’s liability as follows—
- (a) over a period of 10 years, in relation to special period pension contributions which relate to service on or after 1 July 2000;
- (b) over a period of 20 years, in relation to special period pension contributions which relate to service before 1 July 2000.”;
- (i) in paragraph (10), after “a portion of his pension under”, insert “paragraph (8) of article 11A (special member’s ordinary pension), paragraph (10) of article 12A (retrospective award on ill-health retirement)”.
- (5) In article 66B (election to purchase service during the limited period: supplemental provision)
- (a) in the heading, after “the limited period” insert “or the extended limited period”;
- (b) for paragraph (1), substitute—
- “(1) Subject to paragraphs (12), (13) and (14), an election under article 66A must be made by giving written notice to the Board, which must be given—
- (a) where the Board gave notice under article 65A(13), during the period of four months beginning with the date on which such notice was given; or
- (b) where the Board gave notice under article 65B(8), during the period of six months beginning with the date on which such notice was given.”;
- (c) in paragraph (3), after “under article 65A(13)” insert “or article 65B(13) as the case may be”;
- (d) after paragraph (4), insert—
- “(4A) Where a person is required under paragraph (2), or has chosen under paragraph (4), (8) or (9), of article 66A, to pay a lump sum contribution, this sum must be paid in full (subject to any deduction from the lump sum pursuant to paragraph (2), (6) or (10) of article 66A) before the pension to which the lump sum relates comes into payment.”;
- (e) in sub-paragraphs (7)(a) and (b), after “the limited period” insert “or the extended limited period”;
- (f) in paragraph (12), after “paragraph (1)” insert “(a)”;
- (g) after paragraph 12, insert—
- “(13) Subject to paragraph (12), where it is not reasonably practicable to comply with the requirement in paragraph (1)(b) within the period specified, the election must be given by written notice as soon as reasonably practicable after the end of that period but in any event may not take effect after 30th April 2025.
- (14) Where a person did not receive a notification from the Board under article 65B(8) of this Part, despite the Board using reasonable endeavours to notify eligible persons as required by that paragraph, an election under paragraph (1) may take effect after 30th April 2025.”.
- (6) After article 66C (election to purchase service: provisional enrolment), insert—

**“Purchase of service during the extended limited period – total pensionable service**

66D.—(1) This article applies where—

- (a) a person joined this Scheme as a special member or as a standard member in respect of service which that person could otherwise reckon as special pensionable service and purchased service following an application under article 65A;
- (b) that person purchased additional service under article 65 at the same time as the election under article 65A;
- (c) that person elects to purchase service in respect of the extended limited period under article 65B; and
- (d) the addition of the period of service in respect of the extended limited period to the member's special pensionable service (within the meaning in article 56A(1)) would result in a period exceeding 30 years.

(2) The Board must revise the election to purchase additional service under article 65, in accordance with paragraph (3), so that the total special pensionable service does not exceed 30 years by the member's normal retirement age.

(3) The period by which the total special pensionable service would exceed 30 years ("the excess service") at the member's normal retirement age is to be deducted from the additional service which the member elected to purchase under article 65.

(4) Any contributions paid by the member in respect of the excess service are to be deducted from the contributions due in respect of the service in respect of the extended limited period under article 65B.

(5) Where the contributions paid by the member in respect of the excess service exceed the contributions due in respect of the service purchased under article 65B, the Board is to refund the excess contributions to the member.

### **Compensation deduction**

66E.—(1) The Board must deduct from a special member's mandatory special period pension contributions an amount calculated in accordance with this article (the "compensation deduction") where a special member—

- (a) elects to pay mandatory special period pension contributions in respect of the special member's service during the mandatory special period in accordance with article 66A, in relation to service purchased following an application under article 65B; and
- (b) provides the statement referred to at paragraph (5).

(2) The compensation deduction must be calculated on the advice of the Scheme Actuary and must be equal to the amount of tax relief on mandatory special period pension contributions to which the special member would have been entitled in the compensation scenario described in paragraph (3) ("the compensation scenario"), together with interest calculated at the past interest rate and applied to that amount of tax relief as described under article 66A(13), taking into account any tax relief on mandatory special period pension contributions that has been received through PAYE.

- (3) The compensation scenario means that it is assumed that the special member—
  - (a) had been entitled to join this Scheme as a special member on the first day of the mandatory special period;
  - (b) from that date, had paid the special period pension contributions in accordance with article 63(1A), deducted from each instalment of the member's pensionable pay in accordance with article 63(2); and
  - (c) tax relief on the special period pension contributions at the rate set out in paragraph (4) had been applied at the time each instalment of pensionable pay had been paid.

**Changes to legislation:** There are currently no known outstanding effects for the The Firefighters' Pension Schemes (Amendment) Regulations (Northern Ireland) 2023, SCHEDULE. (See end of Document for details)

- (4) The rate of tax relief which must be applied in the compensation scenario is—
- (a) where a special member establishes, with such supporting evidence as the Board may reasonably require, that the rate of tax relief which would have applied to the special member in the compensation scenario is a higher tax rate, that higher tax rate; or
  - (b) in any other case, the basic rate of tax that would have applied to the special member during the mandatory special period.
- (5) In order to be entitled to the compensation deduction, the special member must provide a statement to the Board that the special member will not claim tax relief in respect of the mandatory special period pension contributions.”.

#### Commencement Information

**I6** Sch. para. 6 in operation at 31.10.2023, see [reg. 1](#)

#### Amendment of Part 12

7.—(1) Part 12 (transfers into and out of the scheme) is amended as follows.

(2) In article 81A (transfers of accrued rights under the Firefighters' Pension Scheme to special members of this scheme)—

- (a) in paragraph (1)—
  - (i) after “and who is” insert “a connected special member, or is”;
  - (ii) after “special firefighter member” insert “or a connected special member”;
- (b) in paragraph (2)—
  - (i) after “article 65A(5) (purchase of service during the limited period)”, insert “or article 65B(9) (purchase of service during the extended limited period)”;
  - (ii) after “under article 65A(13)” insert “or article 65B(13)”;
  - (iii) at the end, insert “, as the case may be”;
- (c) in paragraph (3) after “article 65A(13)”, insert “or article 65B(13), as the case may be”.

(3) In article 84A (converting membership from special membership to standard membership)—

- (a) in paragraph (1)—
  - (i) after “person who is” insert “a connected special member, or is”;
  - (ii) after “special firefighter member” insert “or a connected special member”;
- (b) in paragraph (2)—
  - (i) after “article 65A(5) (purchase of service during the limited period)”, insert “or article 65B(9) (purchase of service during the extended limited period)”;
  - (ii) after “of Part 11”, insert “as the case may be”;
- (c) in paragraph (3)—
  - (i) after “article 65A(13)”, insert “or article 65B(13)”;
  - (ii) after “of Part 11”, insert “as the case may be”.

(4) In paragraph (5), after “the limited period”, insert “or the extended limited period”.

(5) In article 84B (converting membership from standard membership to special membership)—

- (a) in paragraph (1)(a)—
  - (i) after “person who is” insert “a special firefighter member, or is”;

- (ii) after “special firefighter member” insert “or a connected special member”;
  - (b) in paragraph (3)—
    - (i) after “article 65A(5) (purchase of service during the limited period)”, insert “or article 65B(9) (purchase of service during the extended limited period)”;
    - (ii) after “of Part 11”, insert “as the case may be”;
  - (c) in paragraph (4)—
    - (i) after “article 65A(13)”, insert “or article 65B(13)”;
    - (ii) after “of Part 11”, insert “as the case may be”;
  - (d) in paragraph (8), after “the limited period”, insert “or the extended limited period”.
- (6) In article 84C (converting membership from standard membership to special membership: special pensioner members)—
- (a) in paragraph (1)(a), after “person who is” insert “a special pensioner member, or is”;
  - (b) in paragraph (3)—
    - (i) after “article 65A(5) (purchase of service during the limited period)”, insert “or article 65B(9) (purchase of service during the extended limited period)”;
    - (ii) after “of Part 11”, insert “as the case may be”;
  - (c) in paragraph (4)—
    - (i) after “article 65A(13)”, insert “or article 65B(13)”;
    - (ii) after “of Part 11”, insert “as the case may be”.
- (7) In paragraph (8), after “the limited period”, insert “or the extended limited period”.
- (8) After article 84C, insert—

**“Converting membership – election made during limited period**

84D.—(1) This article applies where a member has made, at the same time as an election under article 65A to purchase service during the limited period—

- (a) an election under article 84A(5) to convert special membership to standard membership;
- (b) an election under article 84B(5) to convert standard membership to special membership; or
- (c) an election under article 84C(5) to have pensionable service treated as special pensionable service.

(2) Where that member makes an election under article 65B to purchase service during the extended limited period—

- (a) any service purchased is to be converted to service as a special member or as a standard member in accordance with the election referred to in paragraph (1)(a), (b) or (c);
- (b) the member may decide to revoke the election referred to in paragraph (1)(a), (b) or (c) and to make no new election under article 84A, 84B or 84C in respect of the service purchased during the limited period in accordance with article 65A or the service purchased during the extended limited period in accordance with article 65B; or
- (c) the member may made a new election under article 84A, 84B or 84C in respect of both the service purchased during the limited period in accordance with article 65A

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and the service purchased during the extended limited period in accordance with article 65B.

(3) Article 84E (revocation of conversion election made during limited period) applies in respect of a decision to revoke under paragraph (2)(b).

(4) Any new election made under paragraph (2)(c)—

- (a) is to be made in accordance with article 84A, 84B or 84C;
- (b) must be made at the same time as the election to purchase service during the extended limited period; and
- (c) must be made in respect of both the service purchased during the limited period and the service purchased during the extended limited period, so that all of the service is converted to service as a special member or as a standard member or treated as special pensionable service.

(5) Where a new election is made under paragraph (2)(c), the election made under article 84A(5), 84B(5) or 84C(5) during the limited period is revoked, and the revocation takes effect on the day that the new election is made.

#### **Revocation of conversion election made during limited period**

84E.—(1) A member to whom article 84D applies may apply in writing to the Board for a new statement under article 84A, 84B or 84C, as the case may be.

(2) Any application under paragraph (1) must be made at the same time as an application under article 65B(9) (purchase of service during the extended period).

(3) At the same time as the Board give the notice under article 65B(13), the Board must provide a statement referred to in article 84A(3), 84B(4) or 84C(4), as the case may be.

(4) Where the applicant elects to revoke the previous election decision, the election must be made at the same time as the election to purchase service during the extended limited period under article 66A and may not be made at any other time.

(5) An election under paragraph (4) must be made by giving written notice to the Board and takes effect on the date on which the notice is received by the Board.”.

#### **Commencement Information**

**I7** Sch. para. 7 in operation at 31.10.2023, see [reg. 1](#)

#### **Amendments to Part 14**

8. In Part 14 (payment of awards), in article 97 (pensions under more than one contract), in paragraph (3), after “article 65A(5)”, insert “(purchase of service during the limited period) or article 65B(9) (purchase of service during the extended limited period)”.

#### **Commencement Information**

**I8** Sch. para. 8 in operation at 31.10.2023, see [reg. 1](#)

#### **Amendment of Schedule 1**

9. In Schedule 1 (ill health pensions), in paragraph 3C, after “of Part 11”, insert “or, if a notice has been given under article 65B(13) of that Part, set out in that notice”.

**Changes to legislation:** There are currently no known outstanding effects for the The Firefighters' Pension Schemes (Amendment) Regulations (Northern Ireland) 2023, SCHEDULE. (See end of Document for details)

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**Commencement Information**

**19** Sch. para. 9 in operation at 31.10.2023, see [reg. 1](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Firefighters' Pension Schemes (Amendment) Regulations (Northern Ireland) 2023, SCHEDULE.