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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

This Order amends the Firefighters' Pension Scheme (set out in the Annex to the Firefighters' Pension Scheme (Northern Ireland) 2007 [S.R. 2007 No. 144](#)).

Powers to give the Order retrospective effect is conferred by article 10(4) of the Fire Services (Northern Ireland) Order 1984 as continued by article 60 of the Fire and Rescue Services (Northern Ireland) Order 2006.

Article 2(2) removes the obligation on firefighters to pay contributions for the period after they have reckoned the maximum permissible pension entitlement until they reach age 50, the minimum age to draw benefits. This change takes effect from 1st December 2006. It also clarifies that under Part G of the Firefighters' Pension Scheme a firefighter below the age of 50 who has reckoned 30 years pensionable service is treated as an employee of the Board for the purposes of annual employer contributions and that if such a firefighter has arrangements for additional pension benefits they must pay contributions in relation to these until they attain 50. When they attain the age of 50 the requirements in article 57(1) of the Firefighters' Pension Scheme will apply to them.

Articles 2(3) and 3 make provision for the repayment of any such contributions that have been paid between 1st December 2006 and the date this Order comes into operation. The formula set out in article 3 takes account of both interest and an uplift reflecting the tax charge that will be payable under the Finance Act 2004 ([c. 12](#)). Under article 2(3), payments will be made from the Firefighters' Pension Fund which the Board is required to establish and maintain for the purposes of the Scheme.

A full impact assessment has not been produced for this Order as no impact on the private or voluntary sectors is foreseen.