

**2024 No. 130**

**PUBLIC SERVICE PENSIONS**

**The Firefighters' Pension Schemes and Compensation Scheme  
(Amendment) Regulations (Northern Ireland) 2024**

*Made* - - - -

*12th June 2024*

*Coming into operation* -

*5th July 2024*

The Department of Health<sup>(a)</sup> makes these Regulations in exercise of the powers conferred by sections 1(1), (2)(f), (3) and (4), 2, 3(1), (2) and (3)(a) to (c), 4(1), (2) and (5), 5(1), (3)(c) and (5) and 8(1)(a), (2)(a) and (4), paragraph 6 of Schedules 1 and 2, Schedule 3 and paragraph 6 of Schedule 5 to the Public Service Pensions Act (Northern Ireland) 2014<sup>(b)</sup>.

In accordance with section 21 of that Act, the Department has consulted the representatives of such persons as appear to it likely to be affected by these Regulations.

In accordance with section 3(5) of that Act, the Department of Finance<sup>(c)</sup> has consented to the making of these Regulations.

**Citation, commencement and effect**

**1.**—(1) These Regulations may be cited as the Firefighters' Pension Schemes and Compensation Scheme (Amendment) Regulations (Northern Ireland) 2024 and come into operation on 5th July 2024.

(2) The amendments made by regulations 2(4)(a) to (f), (7) and (10) and 4(2)(a) to (d) and (f) have effect from 5 December 2005

(3) The amendments made by regulations 3(2)(a), (3), (4)(a) and (b), (5) and (7) have effect from 6 April 2006.

(4) The amendments made by regulations 2(3)(a) and (b) have effect from 1 April 2007.

(5) The amendments made by regulations 2(6) and 3(6) have effect from 1 December 2009.

(6) The amendments made by regulations 2(2), (3)(c) and (d), (4)(g), (5) and (9), 3(8) and (9), 4(2)(e) and 5(3) to (6) have effect from 1st April 2015.

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(a) Formerly the Department of Health, Social Services and Public Safety, see 2016 c.5 (N.I.).

(b) 2014 c.2. (NI). Section 3 was amended by section 94(11) to (14) of the Public Service Pensions and Judicial Offices Act 2022 (c. 7).

(c) Formerly the Department of Finance and Personnel, see 2016 c.5 (N.I.)

## **Amendment to the Firefighters' Pension Scheme**

**2.—(1)** The Annex to the Firefighters' Pension Scheme Order (Northern Ireland) 2007(**a**) is amended as follows.

(2) In Part B (personal awards), in article 13A(3)(**b**) (continuous service pension), for sub-paragraph (b), substitute—

“(b) paragraph (1) applies as if the age ascertained under sub-paragraph (a) were substituted for “normal pension age.”.

(3) In article 16A(**c**) (entitlement to two pensions)—

(a) in paragraph (2), for “exceeds” substitute “is lower than”;

(b) after paragraph (3) insert—

“(3A) The amount of the first pension determined under paragraph (3) or (4B)(a), is increased for each year before the firefighter's last day of service by an amount equivalent to that which would apply if the first pension were a pension in payment commencing from the day after the date of the firefighter's last day of service at the higher rate of pay, to which the Pensions (Increase ) Act (Northern Ireland) 1971(**d**) applied.”.

(c) in paragraph (6), after “13” insert “, 13A”;

(d) in paragraph (9), for “paragraph (3)” substitute “paragraph (4)”.

(4) In Part C (awards on death - spouses or civil partners)—

(a) in article 25 (spouse's or civil partners ordinary pension)—

(i) in paragraphs (1) and (2), for “civil partner” substitute “surviving civil partner”;

(ii) omit paragraph (3);

(b) in article 26 (spouse's or civil partner's accrued pension), in paragraphs (1) and (3), for “civil partner” substitute “surviving civil partner”;

(c) in article 27 (limitation award to surviving spouse or civil partner with reference to date of marriage or civil partnership)—

(i) in the heading, for “limitation award” substitute “limitation on award”;

(ii) in paragraphs (1) and (2), for “civil partner” substitute “surviving civil partner”;

(iii) omit paragraph (3);

(d) in article 28 (surviving spouse's or civil partner's requisite benefit and temporary pension)—

(i) in the heading, for “civil partner” substitute “surviving civil partner”;

(ii) in paragraphs (1)(a), (2) and (5), for “civil partner” substitute “surviving civil partner”;

(iii) for paragraph (4), substitute—

“(4) The requisite benefit pension shall be calculated in accordance with Part IV of Schedule 3.”;

(e) in article 29 (surviving spouse's or civil partner's award where no other award payable)—

(i) in the heading, for “civil partner” substitute “surviving civil partner”;

(ii) in paragraph (2), for “civil partner” substitute “surviving civil partner”;

(f) in article 30 (limitation where spouses or civil partner living apart), in paragraphs (1), (2), (3) and (7), for “civil partner” substitute “surviving civil partner”;

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(a) S.R. 2007 No.144 amended by S.R. 2008 No. 382, S.R. 2012 No. 161, S.R. 2013 No. 85, S.R. 2014 No. 56 & 169 and S.R. 2015 No. 8, No. 11, No 420 and No. 421, S.R. 2019 No. 109, S.R. 2022 No. 155 and S.R. 2023 No. 178.

(b) Article 13A was inserted by S.R. 2015 No. 420.

(c) Article 16A was inserted by S.R. 2008 No. 382 and was amended by S.R. 2014 No. 169 and S.R. 2015 No. 420.

(d) 1971 c.35.

- (g) in article 31 (effect of remarriage or subsequent civil partnership)—
- (i) in paragraph (1), for “A person”, substitute “Subject to paragraphs (3) to (5), a person”;
  - (ii) in paragraph (2), for “Where a person”, substitute “Subject to paragraphs (3) to (5), where a person”; and
  - (iii) after paragraph (2), insert—
 

“(3) Paragraphs (1) and (2) do not apply if the person (“P”), entitled to a pension or gratuity under this Part—

    - (a) marries, remarries, forms a civil partnership or a subsequent civil partnership on or after 1st April 2015; and
    - (b) immediately before the beginning of that marriage, remarriage or formation of a civil partnership or subsequent civil partnership the condition set out in paragraph (4) is satisfied.
- (4) The condition in this paragraph is that—
- (a) P is either—
    - (i) entitled to a pension under article 25 (spouse’s or civil partner’s ordinary pension), article 26 (spouse’s or civil partner’s accrued pension), article 27 (limitation on award to surviving spouse or civil partner with reference to date of marriage or civil partnership), article 28 (surviving spouse’s or civil partner’s requisite benefit and temporary pension) or article 30 (limitation where spouses or civil partners living apart); or
    - (ii) receiving a gratuity under article 30(7); and
  - (b) the deceased spouse or civil partner of P (“D”) died as a result of an injury—
    - (i) received in the exercise of D’s duties as a firefighter; or
    - (ii) sustained while on a journey necessary to enable D to report for duty or return home after duty.
- (5) If on or after 1st April 2015 P is the subject of a decision by the Board to pay any sums in exercise of its discretion under paragraph (1) or (2), the payment of those sums is not affected by any future marriage, remarriage or formation of a civil partnership.”.
- (5) In Part G (pensionable pay and contributions), in article 56 (pensionable pay and average pensionable pay)—
- (a) in paragraphs (13) and (14)(a) for “paragraph 34 of Schedule 2”, substitute “paragraph 33 of Schedule 2”;
  - (b) in paragraph (16) for “paragraph 34(3) of Schedule 2”, substitute “paragraph 33(3) of Schedule 2”; and
- (6) In Part J (Pension Credit Members) in article 75(1) (commutation of the pension credit benefits), for “In the circumstances described in regulation 3(2)(b) of the Pension Sharing (Pension Credit Benefit) Regulations (Northern Ireland) 2000 (commutation of the whole of pension credit benefit)” substitute “Where the amount of pension payable under article 74 does not exceed the trivial commutation lump sum limit in paragraph 7 of Schedule 29 to the Finance Act 2004 (lump sum rule)”.
- (7) In Part K (special cases), in article 78 (guaranteed minimum pensions)
- (a) for paragraph (2)(b) substitute—
 

“(b) in the case of a member who dies at any time and leaves a widow, widower, a surviving same-sex spouse or surviving civil partner, that person is entitled to a pension of a weekly rate equal to half the deceased member’s guaranteed minimum.”.

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(a) Article 56(13), (14) and (16) were inserted by S.R. 2015 No. 420.

- (b) omit paragraph (2)(c); and
  - (c) in paragraph (4) for “paragraph (2)(b) or (c)” substitute “paragraph (2)(b)”.
- (8) In Schedule 1 (interpretation), after Part I (glossary of expressions), insert—

## “PART IA

### Civil Partnership and Marriage of Same Sex Couples

**1.** The application of the Marriage (Same-sex Couples) and Civil Partnership (Opposite-sex Couples) (Northern Ireland) Regulations 2019(a) in relation to these Regulations is modified so that regulations 6(1) and (2) and 7(1) to (3) have effect.”

(9) In Schedule 2 (personal awards), in Part IIA(b) (continuous service pension), for “40 years”, where the words occur for the first time, substitute “30 years”.

(10) In Schedule 3 (awards on death-spouses or civil partners)—

- (a) in Part II (spouse’s or civil partner’s accrued pension)—
  - (i) in paragraph 2(1), for “civil partner’s” substitute “surviving civil partner’s”;
  - (ii) in paragraph 3(1), for “civil partner” substitute “surviving civil partner”;
- (b) in Part III (pension for surviving spouse or civil partner of post-retirement marriage or civil partnership)—
  - (i) in the heading, for “civil partner” substitute “surviving civil partner”;
  - (ii) in paragraphs 1(1) and 2(1), for “civil partner” substitute “surviving civil partner”.

### **Amendment to the New Firefighters Pension Scheme**

**3.—**(1) The Annex to the New Firefighters’ Pension Scheme Order (Northern Ireland) 2007(c) shall be amended as follows.

(2) In Part 1 (citation and interpretation)—

- (a) in article 2(1) (interpretation)—
  - (i) in the definition of “child”(d), in paragraph (a)(iii) for “nominated partner” substitute “cohabiting partner”;
  - (ii) after the definition of child’s pension(e) insert—
    - ““cohabiting partner” has the meaning given by article 4(11) of Part 2;”;
  - (iii) omit the definition of “nominated partner”;
- (b) after article 2 (interpretation), insert—

### **“Civil Partnership and Marriage of Same Sex Couples**

**2A.** The application of the Marriage (Same-sex Couples) and Civil Partnership (Opposite-sex Couples) (Northern Ireland) Regulations 2019(f) in relation to these Regulations is modified so that regulations 6(1) and (2) and 7(1) to (3) have effect.”

(3) In Part 2 (scheme membership, cessation and retirement) in article 4 (scheme membership)—

- (a) in paragraph (5)(b) for “nominated partner” substitute “cohabiting partner”;

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(a) S.R. 2019 No 1514.  
 (b) Part IIA was inserted by S.R. 2015 No. 420.  
 (c) S.R. 2007 No. 215, amended by S.R. 2008 No. 381, S.R. 2012 No. 162, S.R. 2013 No. 84 and No. 172, S.R. 2014 No. 57 and No. 168, S.R. 2015 No. 9, No. 10, No. 355, No. 420 and No 422, S.R. 2022 No. 155 and S.R. 2023 No. 178.  
 (d) The definition of “child” was amended by S.R. 2008 No. 381 and S.R. 2015 No. 9.  
 (e) The definition of “child’s pension” was inserted by S.R. 2015 No. 9.  
 (f) S.R. 2019 No 1514.

(b) omit paragraphs (6) to (9); and

(c) after paragraph (10)(a) insert—

“(11) For the purposes of the article—

a “cohabiting partner” in relation to the scheme member is a person—

(a) who has been living with the scheme member, otherwise than as the scheme member’s spouse or civil partner,

(b) at the date on which the question of the cohabiting partner’s status in relation to the scheme member falls to be considered, is not the spouse or civil partner of any other person,

(c) is financially dependent on the scheme member, or is, with the scheme member, in a state of mutual financial dependency, and

(d) is in a long-term relationship with the scheme member and could enter into a marriage or civil partnership with the scheme member;

“long-term relationship” means a relationship that has continued, to the exclusion of any other relationship, for a period of at least two years ending with the date on which the question of the person’s status in relation to the scheme member falls to be considered, or such shorter period as the Board may in any particular case think fit; and

“scheme member” means a firefighter member, a deferred member or a pensioner member.”.

(4) In Part 3 (personal awards)—

(a) in article 17 (entitlement to two pensions)(b)—

(i) in paragraph (2) for “paragraphs (3) and (4)” substitute “paragraphs (3), (3A) and (4)”; and

(ii) after paragraph (3) insert—

“(3A) The amount of the first pension determined under paragraph (3), is increased for each year before the firefighter’s last day of service by an amount equivalent to that which would apply if the first pension were a pension in payment commencing from the date that paragraph (1) first applied to the member, to which the Pensions (Increase) Act (Northern Ireland) 1971 applied.”;

(b) in article 21(2)(a) (allocation of pension) for “nominated partner” substitute “cohabiting partner”.

(5) In Part 4 (survivors’ pension)—

(a) in the heading to Chapter 1 and the heading to article 23, for “nominated partners”, on both occasions substitute “cohabiting partners”;

(b) in paragraphs (1), (2) and (3) of article 23, for “nominated partner” substitute “cohabiting partner”.

(6) In Part 6 (pension sharing on divorce), in article 38 (commutation of whole of pension credit benefits) in paragraph (1), for “In the circumstances described in regulation 3(2)(b) of the Pension Sharing (Pension Credit Benefit) Regulations (Northern Ireland) 2000 (commutation of pension credit benefit: small pensions)” substitute “Where the amount of pension payable under this Part does not exceed the trivial commutation lump sum limit in paragraph 7 of Schedule 29 to the Finance Act 2004 (lump sum rule)(c)”.

(7) In Part 7 (reservists), in article 44(3) (awards on death or permanent disablement) for “nominated partner” substitute “cohabiting partner”.

(8) In Part 11 (pensionable pay, pension contributions and purchase of additional service) in article 61 (pensionable pay)—

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(a) Paragraph (10) was inserted by S.R. 2015 No. 422.

(b) Article 17 was amended by S.R. 2008 No 381, S.R. 2015 No. 9 and S.R. 2015 No.420.

(c) 2004 c.12.

- (a) in paragraphs (5B)(a) and (5C) for “paragraph 33 of Schedule 2”, substitute “paragraph 32 of Schedule 2”;
- (b) in paragraph (5C) for “paragraph 33(4) of Schedule 2”, substitute “paragraph 32(4) of Schedule 2”; and
- (c) in paragraph (5D) for “paragraph 33(3) of Schedule 2”, substitute “paragraph 32(3) of Schedule 2”.

(9) In paragraph (2A)(b)(b) of article 62 (final pensionable pay), for “paragraph 33(4) of Schedule 2” substitute “paragraph 32(4) of Schedule 2”.

### **Amendment of the Firefighters’ Compensation Scheme**

**4.—**(1) The Annex to the Firefighters’ Compensation Scheme Order (Northern Ireland) 2007(c) shall be amended as follows.

(2) In Part 3 (awards on death: spouses and civil partners)—

(a) in rule 1 (special award for spouse or civil partner)—

- (i) in paragraphs (1) and (2), for “civil partner” substitute “surviving civil partner”;
- (ii) in paragraph (3)(d)—

- (aa) in sub paragraph (a), after “spouse” insert “or surviving civil partner”;
- (bb) omit sub-paragraph (b);

(b) in rule 2 (augmented award for spouse or civil partner), in paragraph (1), for “civil partner” substitute “surviving civil partner”;

(c) in rule 3 (limitation on award to spouse or civil partner by reference to date of marriage or formation of partnership)—

- (i) in paragraph (1), for “civil partner” substitute “surviving civil partner”;
- (ii) in paragraph (2), after “spouse” insert “or surviving civil partner”;
- (iii) omit paragraph (3);

(d) in rule 4 (limitation where spouse or civil partner is living apart)—

- (i) in paragraph (1), for “civil partner” substitute “surviving civil partner”;
- (ii) for paragraph (2)(e), substitute—

“(2) Except where paragraph (3) applies, a surviving spouse or surviving civil partner who, but for paragraph (1), would be entitled to an award under rule 1 or 2, is entitled instead to a pension calculated in accordance with Part IV of Schedule 3 to the Firefighters’ Pension Scheme.”

- (iii) in paragraph (3), for “civil partner” substitute “surviving civil partner” in both places it occurs;
- (iv) in paragraph (7), for “civil partner” substitute “surviving civil partner”;

(e) in rule 5(f) (effect of new relationship)—

- (i) at the beginning of paragraphs (1) and (2) for “Subject to paragraph (3)” substitute “Subject to paragraphs (3) to (5)”; and
- (ii) after paragraph (3) insert—

“(4) Paragraphs (1) and (2) do not apply if the person (“P”), entitled to a pension or gratuity under this Part—

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(a) Paragraphs (5B), (5C) and (5D) were inserted by S.R. 2015 No. 420.  
 (b) Paragraph (2A) was inserted by S.R. 2015 No 420.  
 (c) S.R. 2007 No. 143, amended by S.R. 2008 No. 238, S.R. 2015 No. 7, S.R. 2015 No. 422 and S.R. 2022 No. 155.  
 (d) Paragraph (3) of rule 1 was amended by S.R. 2008 No 238, S.R. 2015 No. 7 and S.R. 2015 No 422.  
 (e) Paragraph (2) of rule 4 was amended by S.R. 2008 No. 238.  
 (f) Rule 5 was amended by S.R. 2008 No. 238 and S.R. 2015 No. 422.

- (a) marries, remarries, forms a civil partnership or a subsequent civil partnership on or after 1st April 2015; and
  - (b) immediately before the beginning of that marriage, remarriage, or formation of a civil partnership or subsequent civil partnership is entitled to a pension or gratuity under this Part.
- (5) If on or after 1st April 2015 P is the subject of a decision by the Board to pay any sums in exercise of its discretion under paragraph (1) or (2), the payment of those sums is not affected by any future marriage, remarriage or formation of a civil partnership.”
- (f) in rule 6 (amount of survivor’s pension: special cases), in paragraph (2), for “civil partner” substitute “surviving civil partner”.

**Amendment to the Firefighters’ Pension Scheme Regulations (Northern Ireland) 2015**

**5.**—(1) The Firefighters’ Pension Scheme Regulations (Northern Ireland) 2015(a) which establish the Firefighters’ Pension Scheme 2015 shall be amended as follows.

(2) In Part 1 (Preliminary)—

- (a) in regulation 3 (interpretation)—
  - (i) in the definition of “index adjustment”, in paragraph (a), after “earnings” insert “and the index supplement”;
  - (ii) at the appropriate place insert—
 

““index supplement” means an amount of earned pension equal to the value of the index adjustment where the change in earnings is increased—

    - (a) for 2021, by 0.2% above the amount specified in the Public Service Pensions Revaluation Order (Northern Ireland) 2021(b);
    - (b) for 2022, by 0.4% above the amount specified in the Public Service Pensions Revaluation Order (Northern Ireland) 2022(c);”;
  - (iii) in the definition of “in-service revaluation index”, at the end, insert “and, in this scheme, includes the index supplement”;
- (b) after regulation 3 (interpretation), insert—

**“Civil Partnership and Marriage of Same Sex Couples**

**3A.** The application of the Marriage (Same-sex Couples) and Civil Partnership (Opposite-sex Couples) (Northern Ireland) Regulations 2019(d) in relation to these Regulations is modified so that regulations 6(1) and (2) and 7(1) to (3) have effect.”.

(3) In Part 5 (Retirement benefits)—

- (a) in regulation 79 (Option to commute part of pension) in paragraph (4)—
  - (i) after “exchange” insert “for a lump sum”; and
  - (ii) in sub-paragraph (a) omit “for a lump sum”;
- (b) in regulation 79A(e) (Option to commute part of an equivalent amount)—
  - (i) in the opening words of paragraph (3) for “article” substitute “regulation”; and
  - (ii) after paragraph (3) insert—
 

“(4) Where the person is entitled to the immediate payment of an equivalent amount to the FPS lower tier ill-health pension and exercises the option to commute under this

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(a) S.R. 2015 No. 78, amended by S.R. 2015 No. 420 and S.R. 2022 No. 155.  
 (b) S.R. 2021 No. 56.  
 (c) S.R. 2022 No. 82.  
 (d) S.R. 2019 No 1514.  
 (e) Regulation 79A was inserted by S.R. 2015 No. 420.

regulation, the lump sum is calculated in accordance with article 18 (commutation-general provision) of the FPS.”.

(4) In Part 6 (Death benefits)—

- (a) in regulation 86(1) (Surviving partner’s pension payable on death of active member) for “more than” substitute “at least”;
- (b) in regulation 100 (Bereavement pension: eligible child) in paragraphs (3) and (4) for “surviving partner’s pension”, in each place where the words occur, substitute “eligible child’s pension”.

(5) In Part 8 (Contributions)—

- (a) in regulation 119 (Contributions during absence from work due to illness, injury, trade dispute or authorised absence) in paragraph (2), after “may” insert “elect to”;
- (b) in regulation 127(5) (Refund of employer additional contribution for ill health award following review)—
  - (i) for “instalments of higher tier ill-health pension or lower tier ill-health pension”, substitute “instalments of higher tier ill-health additional contribution or lower tier ill-health additional contribution”; and
  - (ii) after “in respect of P”, in the first place where those words occur, insert “from the date that the entitlement ceased”.

(6) In Schedule 2 (Transitional provisions)—

- (a) in Part 1 (General) in paragraph 3(2)(a) for “paragraphs (3) and (4)”, substitute “sub-paragraphs (3) and (4)”;
- (b) in Part 3 (Exceptions to section 18(1) of the 2014 Act: tapered protection members of the FPS or the NFPS) in paragraph 18(3)(c), omit “would” in the second place where it occurs.

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(a) Paragraph 3(2) was amended by S.R. 2015 No. 420.



Sealed with the Official Seal of the Department of Health on 12th June 2024.



*Philip Rodgers*  
A senior officer of the  
Department of Health

The Department of Finance consents to the foregoing Regulations.

Sealed with the Official Seal of the Department of Finance on 12th June 2024.



*Patrick Neeson*  
A senior officer of the  
Department of Finance

## EXPLANATORY NOTE

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

These Regulations makes amendments to—

- (i) The Firefighters’ Pension Scheme Order (Northern Ireland) 2007 (FPS);
- (ii) The New Firefighters’ Pension Scheme Order (Northern Ireland) 2007 (NFPS);
- (iii) The Firefighters’ Compensation Scheme Order (Northern Ireland) 2007 (the Compensation Scheme); and
- (iv) The Firefighters’ Pension Scheme Regulations (Northern Ireland) 2015 (the 2015 Regulations).

Some provisions in these Regulations have retrospective effect – these are set out in regulation 1. The power to give the Regulations retrospective effect is conferred by section 3(3)(b) of the Public Service Pensions Act (Northern Ireland) 2014.

Regulation 2 amends the Firefighters’ Pension Scheme. Regulation 2(4)(g) in particular, set out the circumstances in which a surviving spouse or civil partner’s entitlement to a pension or gratuity under Part C article 31 continues following marriage, remarriage, formation of a civil partnership or subsequent civil partnership on or after 1st April 2015.

Regulation 2(4)(a) to (f), (7) and (10) brings the benefits payable to survivors of civil partnerships and same sex marriages into line with the benefits payable to widows of different sex marriages.

Regulation 2(3) clarifies that where a firefighter has an entitlement to two pensions under the Firefighters’ Pension Scheme, the amount of the first pension is uprated annually from the date that the firefighter ceased to earn the higher rate of pay. It also ensures that a firefighter is not disadvantaged by the provision which allows for two pensions to be awarded, calculated separately, after a significant reduction of pay and makes other minor updates. Regulation 2(6) updates an out of date statutory reference.

Regulation 3 amends the New Firefighters’ Pension Scheme and corrects errors in cross references. Regulations 3(2)(a), 3(3), 3(4)(b), 3(5) and 3(7) removes the requirement for a deceased member to have completed a nomination form before a survivor’s pension can be paid. Regulation 3(4)(a) clarifies that where a firefighter has an entitlement to two pensions under the New Firefighters’ Pension Scheme, the amount of the first pension is uprated annually from the date that the firefighter ceased to earn the higher rate of pay. Regulation 3(6) updates an out of date statutory reference.

Regulation 4 amends the Firefighters’ Compensation Scheme. Regulation 4(2)(a) to (d) and (f) brings the benefits payable to survivors of civil partnerships and same sex marriages into line with the benefits payable to widows of different sex marriages. Regulation 4(2)(e) provides that the limitations on payments or survivors’ benefits on marriage, remarriage or formation of a civil partnership or subsequent civil partnership do not apply where that marriage or civil partnership is entered into on or after 1st April 2015.

Regulation 5 amends the Firefighters’ Pension Scheme Regulations (Northern Ireland) 2015 (‘the 2015 Regulations’) and makes minor amendments to correct provisions. Regulation 5(2) remedies an error in the Public Service Pensions Revaluation Order (Northern Ireland) 2021 and the Public Service Pensions Revaluation Order (Northern Ireland) 2022 (S.R. 2021 No. 56 and S.R. 2022 No. 82). Accrued pensions for active members of the firefighters’ pension scheme provided for in the 2015 Regulations are revalued annually, in accordance with the rate set out in an annual order made by the Department of Finance under section 9(2) of the Public Service Pensions Act (Northern Ireland) 2014 (c. 2). HM Treasury, in a written statement dated 6 July 2023, announced that the orders for 2021 and 2022 contained errors, in that they had been based on provisional rather than final figures. This regulation makes amendments to the 2015 Regulations so that the correct revaluation figure can be taken into account in calculating accrued pension rights. A corresponding change is also made to the valuation of the accrued pension where a member transfers to certain other public sector pension schemes.

Regulation 5(3)(b)(ii) amends regulations 79A of the 2015 Regulations to clarify how the lump sum should be calculated where a member is entitled to the immediate payment of an equivalent amount to the Firefighters Pension Scheme lower tier ill-health pension and exercises the option to commute part of the pension for a lump sum.

An impact assessment has not been produced for these Regulations as no impact on the private or voluntary sectors is foreseen.

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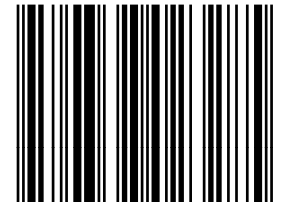
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