

SCHEDULE

AMENDMENT OF THE FIREFIGHTERS' PENSION SCHEME

11. In rule B8 (commutation – small pensions)(1)–

- (a) in paragraph (1), for the words from “does not exceed” to the end, substitute “does not exceed the commutation limit for the purposes of Part 1 of Schedule 29 to the Finance Act 2004(2) (lump sum rule), the fire and rescue authority may commute the pension for a lump sum”; and
- (b) in paragraph (2) for “gratuity”, substitute “lump sum”.

(1) Rule B8 was relevantly amended by article 5 of and paragraph 5 of Schedule 2 to [S.S.I. 2001/310](#).

(2) As to “the lump sum rule”, see section 166 of the Finance Act 2004. As to the commutation limit, see paragraph 7(4) of Part 1 of Schedule 29 to that Act.