

---

## EXPLANATORY NOTE

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

This Order amends the Firefighters' Pension Scheme (Scotland) Order 2007 ("the 2007 Order") and has effect from 1st April 2010.

The Order introduces provisions supporting the introduction of a new funding system for firefighter pensions. It does so by amending Schedule 1 to the 2007 Order which sets out the New Firefighters' Pension Scheme (Scotland) ("the New Scheme").

Paragraph 1 of the Schedule to this Order inserts definitions of terms used in consequence of amendments made elsewhere in the Order. Paragraph 2 makes consequential changes to rule 4 of Part 10 of the New Scheme which recognises that an employer's contribution will be due when reckoning periods of unpaid absence. Paragraph 3 makes provision for transfers between Fire and Rescue Authorities.

Paragraph 4 of the Schedule to the Order inserts Part 13B into the New Scheme. Part 13B makes provision for—

- the establishment and maintenance of a Firefighters' Pension Account and the payments that are to flow into and out of that Account (rules 1 to 3 of Part 13B);
- the treatment of awards made under the Compensation Scheme for firefighters in terms of the accounts from which such awards are to be made (rule 4 of Part 13B);
- transfers between a fire and rescue authority's Firefighters' Pension Account and Firefighters' Operating Account and the effect of those transfers (rules 5 and 6 of Part 13B); and
- a requirement for fire and rescue authorities to provide information etc. in relation to the Firefighters' Pension Account to the Scottish Ministers (rule 7 of Part 13B).

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