## 2014 No. 108

## FIRE SERVICES

## **PENSIONS**

# The Firemen's Pension Scheme (Amendment No. 2) (Scotland) Order 2014

Made - - - - 22nd April 2014

Laid before the Scottish Parliament 24th April 2014

Coming into force - - 23rd May 2014

The Scottish Ministers make the following Order in exercise of the powers conferred by section 26(1) to (5) of the Fire Services Act 1947(a) and all other powers enabling them to do so.

#### Citation, commencement and extent

- 1.—(1) This Order may be cited as the Firemen's Pension Scheme (Amendment No. 2) (Scotland) Order 2014 and comes into force on 23rd May 2014.
  - (2) This Order extends to Scotland only.

### Amendment of the Firemen's Pension Scheme Order 1992

- **2.** Schedule 2 to the Firemen's Pension Scheme Order 1992(**b**) (in which the Firefighters' Pension Scheme is set out) is amended in accordance with articles 3 to 5 of this Order.
  - **3.** In Schedule 1 (interpretation), in Part 1 (glossary of expressions)—
    - (a) after the entry for the expression "mixed-rate service"—
      - (i) in the first column, insert "New Firefighters' Pension Scheme (Scotland)"; and

<sup>(</sup>a) 1947 c.41, repealed by section 52 of, and Schedule 2 to, the Fire and Rescue Services Act 2004 (c.21). Subsections (1) to (5) of section 26 continue to have effect, for the purposes of the scheme established under that section as the Firemen's Pension Scheme and set out in the Firemen's Pension Scheme Order 1992 (S.I. 1992/129), by article 3 of the Firefighters' Pension Scheme (England and Scotland) Order 2004 S.I. 2004/2306. The name of the scheme was changed to the Firefighters' Pension Scheme, by article 4(1) of S.I. 2004/2306. Section 26 of the 1947 Act was amended by section 1 of the Fire Services Act 1951 (c.27), section 42 of the Reserve and Auxiliary Forces (Protection of Civil Interests) Act 1951 (c.65), section 33 of, and Schedule 3 to, the Theft Act 1968 (c.60), sections 16 and 29 of, and Schedule 8 to, the Superannuation Act 1972 (c.11), section 100 of, and Schedule 27 to, the Social Security Act 1973 (c.38), section 1 of, and Schedule 1 to, the Social Security (Consequential Provisions) Act 1975 (c.18), section 32 of the Magistrates' Courts Act 1980 (c.43), section 1 of the Police and Firemen's Pensions Act 1997 (c.52), and section 256 of, Schedule 25 to the Civil Partnership Act 2004 (c.33), and article 2 of the Social Security (Modification of Fire Services Act 1947) Order 1976 (S.I. 1976/551). The functions of the Secretary of State as regards Scotland were transferred to the Scotlish Ministers by virtue of article 2 and Schedule 1 to the Scotland Act 1998 (Transfer of Functions to the Scottish Ministers etc) Order 1999 (S.I. 1999/1750) and article 2 and the Schedule to the Scotland Act 1998 (Transfer of Functions to the Scottish Ministers etc) Order 2006, (S.I. 2006/304).

<sup>(</sup>b) S.I. 1992/129, as relevantly amended by S.S.I. 2007/200 and S.S.I. 2012/106.

- (ii) in the second column, insert "the New Firefighters' Pension Scheme (Scotland) set out in Schedule 1 to the Firefighters' Pension Scheme (Scotland) Order 2007";
- (b) in the entry for the expressions "retained firefighter" and "volunteer firefighter"—
  - (i) in the first column, omit "and volunteer firefighter"; and
  - (ii) in the second column, after "regular firefighter" insert "or as a volunteer firefighter"; and
- (c) after the entry for the expression "tax year"—
  - (i) in the first column, insert "volunteer firefighter"; and
  - (ii) in the second column, insert—

"A person employed by an authority—

- (a) as a firefighter but not as a regular firefighter or as a retained firefighter;
- (b) on terms under which that person is, or may be, required to engage in firefighting or, without a break in continuity of such employment, may be required to perform other duties appropriate to his or her role as a firefighter (whether instead of, or in addition to, engaging in firefighting);
- (c) otherwise than in a temporary capacity; and
- (d) who is obliged to attend at such times as the officer in charge considers necessary, and in accordance with the orders that he or she receives.".
- 4. In Schedule 6 (pensionable service and transfer values), in Part 4 (amount of transfer value)—
  - (a) in paragraph 2, for "Where" substitute "Subject to paragraph 7, where";
  - (b) after paragraph 6, insert—
    - "7. Where a transfer value is payable to the scheme managers of the New Firefighters' Pension Scheme (Scotland) in the case of a person who—
      - (a) immediately after the termination of employment as a regular firefighter on or after 1st July 2000, took up employment as a retained firefighter;
      - (b) has elected to become a special firefighter member of the New Firefighters' Pension scheme (Scotland) under rule 1A(1) of Part 2 (scheme membership, cessation and retirement) of that Scheme from 1st July 2000, or if later, from the date before 6th April 2006 on which that person took up employment as a retained firefighter;
      - (c) has elected under rule 6A (election to purchase service during the limited period) of Part 11 (pensionable pay, pension contributions and purchase of additional service) of the New Firefighters' Pension Scheme (Scotland) to pay the pension contributions required as a special firefighter member from that date;
      - (d) has elected under rule 11A (transfer of accrued rights under the 1992 Scheme to special membership under this scheme) of Part 12 (transfers into and out of the Scheme) of the New Firefighters' Pension Scheme (Scotland) to transfer accrued rights under this Scheme to his or her special membership of the New Firefighters' Pension Scheme (Scotland) at the same time as his or her election under rule 6A of Part 11 of that Scheme.

the amount of the transfer value is the equivalent value to the total of A/45 of pensionable service where A is the total in years of pensionable service, not exceeding 30 years.".

- 5. In Schedule 8 (pension contributions), in Part 1A—
  - (a) for paragraph 1(2)(b), substitute—
    - "(b) pensionable pay in the first column of the Table in paragraph 3 does not include payments made to a regular firefighter by the authority in respect of any benefits which are pensionable under rule B5C, but those payments shall be included in his

or her pensionable pay for the purposes of the application of the rate specified in the second column."; and

- (b) for paragraph 2(2)(b), substitute—
  - "(b) pensionable pay in the first column of the Table in paragraph 3 does not include payments made to a part-time regular fire-fighter by the authority in respect of any benefits which are pensionable under rule B5C, but those payments shall be included in his or her pensionable pay for the purposes of the application of the rate specified in the second column."

JOHN SWINNEY
A member of the Scottish Government

St Andrew's House, Edinburgh 22nd April 2014

### **EXPLANATORY NOTE**

(This note is not part of the Order)

This Order amends the Firefighters' Pension Scheme 1992 (set out in Schedule 2 to the Firemen's Pension Scheme Order 1992) as it has effect in Scotland.

Article 3(b) amends the definition of "retained firefighter" and "volunteer firefighter" so that they are now defined separately.

Article 4 is consequential on the amendments made to the New Firefighters' Pension Scheme (Scotland) by the Firefighters' Pension Scheme (Scotland) Amendment (No. 2) Order 2014 (S.S.I. 2014/110) which provide those persons who were employed in Scotland as retained firefighters between 1st July 2000 and 6th April 2006 with access to a pension scheme for that period. Article 4 amends Part 4 of Schedule 6 to the Firefighters' Pension Scheme 1992 to provide a different amount of transfer value where the member of that Scheme meets certain requirements.

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

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