

2023 No. 369

PUBLIC SERVICE PENSIONS

**The Firefighters' Pension Scheme (Scotland) Amendment
Regulations 2023**

<i>Made</i>	- - - -	<i>6th December 2023</i>
<i>Laid before the Scottish Parliament</i>		<i>8th December 2023</i>
<i>Coming into force</i>	- -	<i>2nd February 2024</i>

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 1(1), 1(2)(f), 2(1) and 3(1) and paragraph 6(c) of schedule 2 of, the Public Service Pensions Act 2013 (“the 2013 Act”)(a) and all other powers enabling them to do so.

In accordance with section 21(1) of the 2013 Act(b), the Scottish Ministers have consulted the representatives of such persons as appeared to the Scottish Ministers likely to be affected by these Regulations.

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Firefighters' Pension Scheme (Scotland) Amendment Regulations 2023.

(2) These Regulations come into force on 2 February 2024.

Adjustment of Treasury valuation order

2.—(1) The Firefighters' Pension Scheme (Scotland) Regulations 2015(c) are amended as follows.

(2) In regulation 3 (interpretation)—

(a) after the definition of “index adjustment” insert—

“index supplement” means—

(a) an amount of earned pension equal to the value of the index adjustment where the change in earnings for 2021 is increased by 0.2% above the amount specified in the Public Service Pensions Revaluation Order 2021(d); and

(b) the change in earnings for 2022 is increased by 0.4% above the amount specified in the Public Service Pensions Revaluation Order 2022(e).”,

(a) 2013 c. 25. Section 3 was amended by section 94(2) to (6) of the Public Service Pensions and Judicial Offices Act 2022 (c. 7).

(b) Section 21 was amended by section 94(8) of the Public Service Pensions and Judicial Offices Act 2022.

(c) S.S.I. 2015/19.

(d) S.I. 2021/276.

(e) S.I. 2022/215.

- (b) in paragraph (a) of the definition of “index adjustment” after “earnings” insert “and the index supplement”,
- (c) in the definition of “in-service revaluation index” at the end insert “and in this scheme, includes the index supplement in such earnings”.

TOM ARTHUR

Authorised to sign by the Scottish Ministers

St Andrew's House,
Edinburgh
6th December 2023

EXPLANATORY NOTE

(This note is not part of the Regulations)

Accrued pensions of active members of the Firefighters' Pension Scheme in Scotland are revalued annually under the pension scheme set up under the Firefighters' Pension Scheme (Scotland) Regulations 2015. The revaluation is in accordance with annual orders made by HM Treasury under section 9(2) of the Public Sector Pensions Act 2013. The increases provided for in the 2021 and 2022 Orders were based on provisional figures from November in each year, whereas in other years the calculations were based on final figures from December. HM Treasury considers that the December figures should have been used and these Regulations make the necessary changes.

Regulation 2 inserts a new definition and amends certain other definitions in regulation 3 of the Firefighters' Pension Scheme (Scotland) Regulations 2015. The effect of these amendments is that an additional sum is added to a beneficiary's accrued pension rights, equivalent to the figure that would have been added if the December figures had been used, by applying a corrected percentage. It also makes a corresponding change to the valuation of the accrued pension where the member is transferring to certain other public sector pension schemes (club transfers).

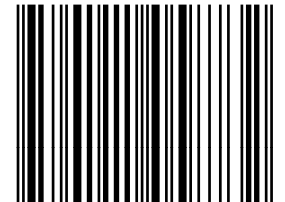
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