

2024 No. 26

PUBLIC SERVICE PENSIONS

**The Firefighters' Pension Schemes (Scotland) Amendment
Order 2024**

Made - - - - - *25th January 2024*

Laid before the Scottish Parliament *29th January 2024*

Coming into force - - - *18th March 2024*

The Scottish Ministers make this Order in exercise of the powers conferred by section 26(1), (2) and (5) of the Fire Services Act 1947(a) and section 34(1), (2) and (4) of the Fire and Rescue Services Act 2004(b).

The Scottish Ministers have consulted in accordance with section 34(5) of the Fire and Rescue Services Act 2004.

Citation and commencement

1. This Order may be cited as the Firefighters' Pension Schemes (Scotland) Amendment Order 2024 and comes into force on 18 March 2024.

Amendment of the Firemen's Pension Scheme Order 1992

2.—(1) The Firemen's Pension Scheme Order 1992(c) is amended in accordance with this article.

(2) In Schedule 2 (The Firefighters' Pension Scheme 1992), in Appendix 6 (pensionable service and transfer values), in Part 4, in paragraph 7—

(a) in sub-paragraph (a), for “1st July 2000”, substitute “7th April 2000”,

(b) in sub-paragraph (b), for “1st July 2000”, substitute “7th April 2000”.

(a) 1947 c. 41; section 26 was repealed by sections 52 and 54 of, and Schedule 2 to, the Fire and Rescue Services Act 2004 (c. 21).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 Firefighters' Pension Scheme, in relation to England and Scotland by virtue of S.I. 2004/2306 and in relation to Wales by virtue of S.I. 2004/2917. The name of the scheme was changed to the Firefighters' Pension Scheme by S.I. 2004/2306. Section 26 of the Fire Services Act 1947 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), sections 100 and 101 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(2) of the Magistrates' Courts Act 1980 (c. 43), section 1 of the Police and Firemen's Pensions Act 1997 (c. 52), section 256 of, and Schedule 25 to, the Civil Partnership Act 2004 (c. 33), and S.I. 1976/551. The Secretary of State's functions under section 26 of the Fire Services Act 1947, in so far as they were exercisable in relation to Scotland, were devolved to the Scottish Ministers by S.I. 1999/1750 and S.I. 2006/304.

(b) 2004 c. 21. Section 34 was relevantly amended by S.I. 2013/602 and paragraph 27 of Schedule 8 to the Public Service Pensions Act 2013 (c. 25). The functions of the Secretary of State as regards Scotland were transferred to the Scottish Ministers by virtue of S.I. 2005/849.

(c) S.I. 1992/129, relevantly amended by S.I. 2001/3691, S.S.I. 2014/108 and S.S.I. 2018/216.

Amendment of the Firefighters' Pension Scheme (Scotland) Order 2007

3. Schedule 1 (The New Firefighters' Pension Scheme (Scotland)) of the Firefighters' Pension Scheme (Scotland) Order 2007^(a) is amended in accordance with the schedule of this Order.

TOM ARTHUR

Authorised to sign by the Scottish Ministers

St Andrew's House,
Edinburgh
25th January 2024

(a) S.S.I. 2007/199, relevantly amended by S.S.I. 2014/110, S.S.I. 2014/149, S.S.I. 2015/141, S.S.I. 2015/143 and S.S.I. 2019/358.

SCHEDULE

Article 3

Amendment of schedule 1 of the Firefighters' Pension Scheme (Scotland) Order 2007

Amendment of Part 1

1.—(1) Part 1 (citation and interpretation) is amended as follows.

(2) In rule 2 (interpretation) in paragraph (1)—

(a) after the definition of “equivalent amount to the NFPS lower tier ill-health pension” insert—

““extended limited period” means the period beginning on the date on which that person was first employed as a retained firefighter and ending on the earliest of—

- (a) the date, if applicable, on which that person joined this Scheme as a special member or as a standard member in respect of service which that person could otherwise reckon as special pensionable service,
- (b) the date, if applicable, on which that person joined the 2015 Scheme in respect of service which that person could otherwise reckon as special pensionable service,
- (c) the date, if applicable, on which that person ceased to be employed as a retained or a regular firefighter, and
- (d) 31 March 2022,”

(b) for the definition of “mandatory special period”, substitute—

““mandatory special period” means—

(a) in relation to service purchased following an application made under rule 5A of Part 11 (purchase of service during the limited period), that part of a person’s service during the limited period beginning on the date selected by him or her before 6 April 2006 and ending on the earlier of—

- (i) the date on which the person joined this Scheme as a special member or as a standard member in respect of service which the person could otherwise reckon as special pensionable service, and
- (ii) the date, if applicable, on which the person was dismissed or retired from employment as a regular or retained firefighter,

(b) in relation to service purchased following an application under rule 5B of Part 11 (purchase of service during the extended limited period), that part of a person’s service during the extended limited period beginning on the date selected by him or her before 6 April 2006 and ending on the last day of the extended limited period.”,

(c) after the definition of “scheme employment”, insert—

““second initial date” means 18 March 2024,”

(d) after the definition of “special eligibility conditions”, insert—

““special employment period” means the period beginning on 7 April 2000 and ending on 5 April 2006,”

(e) in the definition of “special membership”, after “special firefighter member,” insert “connected special member.”

Amendment of Part 2

2.—(1) Part 2 (scheme membership, cessation and retirement) is amended as follows.

(2) In paragraph (7)(b) of rule 1A (special membership), for “1st July 2000” substitute “7 April 2000”.

(3) In paragraph (11)(b) of rule 1A, for “1st July 2000” substitute “7 April 2000”.

Amendment of Part 3

3.—(1) Rule 2A (retrospective award on ill-health retirement) of Part 3 (personal awards) is amended as follows.

(2) For paragraph (3) substitute—

“(3) An application under paragraph (2) must be made—

- (a) where the person is purchasing service following an application under rule 5A (purchase of service during the limited period) of Part 11, during the period of three months beginning with the day on which the notice was served by the authority under rule 5A(13) of that Part,
- (b) where the person is purchasing service following an application made under rule 5B (purchase of service during the extended limited period) of Part 11, during the period of three months beginning with the day on which the notice was served by the authority under rule 5B(13) of that Part.”.

(3) After paragraph (14), insert—

“(15) A member who was, on or before the second initial date, in receipt of a retrospective award under this rule may apply for a recalculated retrospective award, where the member has purchased additional service following an application made under rule 5B of Part 11 (purchase of service during the extended limited period) (“the additional service”).

(16) An application under paragraph (15) must be made during the period of three months beginning with the day on which the notice was served by the authority under rule 5B(13) of Part 11.

(17) Following an application under paragraph (15), the authority must pay a lump sum equal to the difference between—

- (a) the amount of the lump sum and pension paid under paragraph (12) before the date of the application under paragraph (15), and
- (b) the lump sum and pension amount that would have been paid under paragraph (12) before the date of the application, had those payments taken into account the additional service.

(18) From the date of the application under paragraph (15), the authority must pay an ill-health pension calculated in accordance with paragraph (12), which takes into account the additional service.

(19) An application under paragraph (15) must be referred to the Scheme Actuary, who must calculate the amounts payable under paragraphs (17) and (18).”.

Amendment of Part 5

4.—(1) In Part 5 (awards on death), after rule 1A (death grant for limited period), insert—

“Death grant for extended limited period

1B.—(1) This rule applies where a person—

- (a) was employed as a retained firefighter on or after 7 April 2000, and
- (b) continued in such employment until the person died before 6 April 2006.

(2) Where the deceased was married, or a member of a civil partnership, at the time of death, their spouse or civil partner may apply in writing to the authority for a death grant and any such application must be made on or before 30 September 2024.

(3) Subject to paragraph (4), where the deceased was not married, or a member of a civil partnership, at the time of death or where their spouse or civil partner has died since the deceased's death, a child of the deceased may apply in writing to the authority for a death grant and any such application must be made on or before 30 September 2024.

(4) A person will not be eligible for a child's death grant under this rule if the person would not have been eligible for a child's pension by virtue of anything in rule 7 of Part 4 at the time of the death of the deceased.

(5) The authority may determine the amount of the deceased's pensionable pay based on—

- (a) information provided by the person making the application in response to a request by the authority, or
- (b) if no information is provided, the authority's records.

(6) Subject to paragraph (15), a death grant under this rule consists of—

- (a) the basic death grant, calculated in accordance with paragraph (7), and
- (b) the additional death grant, calculated in accordance with paragraph (8), if the additional death grant is payable under paragraph (9).

(7) The amount of the basic death grant is a sum equal to the product of 2.5 and the amount of pensionable pay which the authority determine the deceased received in the deceased's last year of service.

(8) The amount of the additional death grant must be calculated in accordance with the formula—

$$0.1 \times A \times B$$

where—

A is the amount of pensionable pay which the authority determine the deceased received in their last year of service, and

B is the number of completed years (which has the meaning in rule 6(2) of Part 10) during which the deceased was employed as a retained firefighter in the period before 7 April 2000), as determined by the authority.

(9) The additional death grant will only be payable where the deceased first took up employment as a retained firefighter before 7 April 2000.

(10) Where the authority determines that a death grant is payable under this rule, the authority must pay the death grant during the period of three months beginning with the date on which the application for a death grant was received.

(11) Subject to paragraph (12) the authority may pay the death grant, in whole or in part, to such person, or persons as the authority think fit.

(12) The authority must not pay any part of the death grant to a person who is convicted of the murder or culpable homicide of the deceased, but this is subject to paragraph (13).

(13) Where a conviction of the description mentioned in paragraph (12) is quashed on appeal, the authority may, if they have not then paid the death grant in full, pay all or part of it to the person whose conviction is quashed.

(14) Where this rule applies, there is no entitlement to a death grant under rule 1 (death grant) or a post-retirement death grant under rule 2 of this Part or to a survivor's pension or a bereavement pension or a child's pension under Part 4 (survivors' pensions).

(15) No basic death grant is payable under this section if a death grant has been paid under rule 1A (death grant for limited period) of this Part in relation to the deceased.

Additional death grant

1C.—(1) This rule applies where a person—

- (a) first took up employment as a retained firefighter before 1 July 2000,
- (b) elected to join this Scheme under rule 6A of Part 11 in respect of the person's service during the limited period following an application under rule 5A of Part 11 (purchase of service during the limited period), and
- (c) dies before 31 March 2025 and without making an election under rule 6A of Part 11 in respect of their service during the extended limited period following an application under rule 5B of Part 11 (purchase of service during the extended limited period).

(2) Where the deceased was married, or a member of a civil partnership, at the time of death, their spouse or civil partner may apply in writing to the authority for a death grant and any such application must be made on or before 31 March 2025.

(3) Subject to paragraph (4), where the deceased was not married, or a member of a civil partnership, at the time of the deceased's death or where their spouse or civil partner has died since the deceased's death, a child of the deceased may apply in writing to the authority for a death grant and any such application must be made on or before 30 September 2024.

(4) A person is not eligible for a child's death grant under this rule if the person would not have been eligible for a child's pension by virtue of anything in rule 7 of Part 4 at the time of the death of the deceased.

(5) The authority may request from the person making the application under paragraph (2) or (3) such information required to enable the authority to determine the deceased's pensionable pay, or, where no information is provided, the authority may determine the amount of pensionable pay from their records.

(6) The amount of the death grant payable under this rule must be calculated in accordance with the formula—

$$0.1 \times A \times B$$

where—

A is the amount of pensionable pay which the authority determine the deceased received in their last year of service, and

B is the number of completed years (which has the meaning in rule 6(2) of Part 10) during which the deceased was employed as a retained firefighter in the period before 1 July 2000), as determined by the authority.

(7) Where the authority determine that a death grant is payable under this rule, the authority must pay the death grant during the period of three months beginning with the date on which the application for a death grant was received.

(8) Subject to paragraph (9) the authority may pay the death grant, in whole or in part, to such person, or persons as the authority think fit.

(9) The authority must not pay any part of the death grant to a person who is convicted of the murder or culpable homicide of the deceased, but this is subject to paragraph (10).

(10) Where a conviction of the description mentioned in paragraph (9) is quashed on appeal, the authority may, if they have not then paid the death grant in full, pay all or part of it to the person whose conviction is quashed.

(11) Where this rule applies, there is no entitlement to a death grant under rule 1 (death grant) or a post-retirement death grant under rule 2 of this Part or to a survivor's pension or a bereavement pension or a child's pension under Part 4 (survivors' pensions)."

Amendment of Part 10

5.—(1) Part 10 (qualifying service and pensionable service) is amended as follows.

(2) In paragraph (h) of rule 1 (qualifying service), after "the limited period" insert "or extended limited period".

(3) In paragraph (i) of rule 1, after “the limited period” insert “or extended limited period”.

(4) In paragraph (1)(b) of rule 2A (reckoning of special pensionable service), after “the limited period”, in both places it occurs, insert “or extended limited period”.

(5) In paragraph (3) of rule 2A, after “the limited period”, insert “or extended limited period”.

Amendment of Part 11

6.—(1) Part 11 (pensionable pay, pension contributions and purchase of additional service) is amended as follows.

(2) In paragraph (9) of rule 2 (final pensionable pay), at the end, insert “or, if a notice has been given under rule 5B(13), set out in that notice”.

(3) After rule 5A, insert—

“Purchase of service during the extended limited period

5B.—(1) A person who satisfies the conditions specified in paragraph (2) may, in accordance with the following provisions of this Chapter, elect to pay pension contributions in respect of the person’s service during the extended limited period.

(2) The conditions are that—

(a) the person is a special member or is entitled to join this Scheme as a special member.

(b) the person’s service is—

(i) as a retained firefighter,

(ii) as a regular firefighter where the person took up employment after 5 April 2006 as a regular firefighter immediately after the termination of the person’s employment as a retained firefighter, or

(iii) with the agreement of the authority, as a regular firefighter, but not as a retained firefighter, where the person had been employed by an authority as a retained firefighter and then required by that authority after 5 April 2006 to remain in employment as a retained firefighter whilst taking up employment as a regular firefighter, and

(c) paragraph (3) does not apply to the person.

(3) This paragraph applies to a person if—

(a) the person first took up employment as a retained firefighter on or after 1 July 2000, and

(b) the authority notified the person of their entitlement to join this Scheme as a special member under rule 5A(4) of this Part, and, if required to do so, the authority complied with the requirements in rule 5A(13) or rule 6C(4) of this Part.

(4) The authority must determine whether paragraph (3)(b) applies in accordance with guidance issued by the Scottish Ministers from time to time, and must notify those persons to whom they determine that paragraph (3) applies within three months of the second initial date.

(5) Where a person disagrees with an authority’s determination under paragraph (4), that person may, by written notice given to the authority within 28 days of receipt of the determination, require the authority to deal with the disagreement by means of the arrangements implemented by them pursuant to the requirements of section 50 of the Pensions Act 1995(a) (resolution of disputes) and the Occupational Pension Schemes

(a) 1995 c. 26.

(Internal Dispute Resolution Procedures Consequential and Miscellaneous Amendments) Regulations 2008(a).

(6) The period of service referred to in paragraph (1) does not, subject to rule 11A or 18 of Part 12, include any period of service in respect of which the person paid—

- (a) pension contributions under the 1992 Scheme,
- (b) pension contributions under this Scheme as a standard member,
- (c) special pension contributions under this Scheme as a special member in relation to service during the limited period which the person elected to purchase following an application under rule 5A of this Part.

(7) Where paragraph (1) applies—

- (a) subject to rule 6A(11) of this Part, mandatory special period pension contributions must be paid in respect of the person's service during the mandatory special period, and
- (b) mandatory special period pension contributions must be paid for the period required by rule 6A(12) of this Part, where a person has elected to transfer their accrued rights in the 1992 Scheme to their special membership.

(8) Subject to paragraph (14), within three months of the second initial date, the authority must use reasonable endeavours to notify all those existing employees and former employees employed during the special employment period who either—

- (a) may be entitled to join this Scheme as a special member, or
- (b) are existing special members who may be entitled to purchase service during the extended limited period

that they may be so entitled.

(9) A person may apply to the authority by which the person was employed during the special employment period for a statement of—

- (a) the service in respect of which the person may become entitled to pay contributions under this rule, and
- (b) the mandatory special period pension contributions which the person would be required to pay in respect of that service.

(10) Subject to paragraph (14), an application must be made—

- (a) within six months of receiving the notification in paragraph (8), or
- (b) if no such notification has been received, within nine months of the second initial date.

(11) An application under paragraph (9) must be in writing and must state—

- (a) the date on which the applicant took up employment as a retained firefighter,
- (b) where the applicant has left that employment, the date on which the applicant left,
- (c) where the applicant took up employment as a regular firefighter, the date on which the applicant took up that employment,
- (d) if the applicant joined this Scheme as a standard member or joined the 1992 Scheme, the date on which the applicant joined the Scheme and, if it was the case, the date on which the applicant made an election not to pay pension contributions under rule 5 of Part 2 of this Scheme or under rule G3 of the 1992 Scheme (as the case may be), and
- (e) if the applicant has already joined this Scheme as a special member, the date on which the applicant joined this Scheme and the period of service the person has already elected to purchase under rule 6A of this Part.

(a) S.I. 2008/649, relevantly amended by S.I. 2019/383.

(12) An authority must determine a person's service and pensionable pay during the extended limited period, and the person's special pension contributions payable in respect of such service, in accordance with rule 5C of this Part.

(13) Subject to paragraph (14), within three months of receiving an application under paragraph (9), the authority must give the applicant a notice setting out—

- (a) the period of service during the extended limited period which the applicant may purchase,
- (b) the amount of special pension contributions payable in respect of the mandatory special period,
- (c) the amount of special pension contributions payable in respect of the remainder of the person's service during the extended limited period, and
- (d) the pensionable pay and in appropriate cases the final pensionable pay which the authority has determined was paid during the extended limited period.

(14) Where it is not reasonably practicable to comply with any requirement set out in this rule within the period specified, the authority or applicant as the case may be must comply with that requirement as soon as reasonably practicable after the end of that period, but this is subject to rule 6B(13) of this Part (date by which election to purchase special service will cease to take effect).

(15) In a case where a member makes an application under paragraph (10)(b) after 31 March 2025, the authority must consult the Scheme Actuary when preparing the notice under paragraph (13).

Purchase of service during the extended limited period – supplemental provision

5C.—(1) This rule applies for the purposes of determining a person's service and pensionable pay during the extended limited period, and the person's special pension contributions payable in respect of such service.

(2) In relation to that part of a person's service during the extended limited period which falls on or after 1 July 2000, an authority must determine that period of the person's service and pensionable pay during that period in accordance with paragraphs (7) to (12) of rule 5A of this Part, but for the purposes of this paragraph, references to "the limited period" in those paragraphs of rule 5A are to be read as if they were references to "the extended limited period".

(3) In relation to that part of a person's service during the extended limited period which falls before 1 July 2000, an authority must determine that period of the person's service and pensionable pay during that period in accordance with paragraphs (4) to (8) of this rule.

(4) An authority may determine the period of the person's service and pensionable pay during the extended limited period from their records.

(5) Where an authority is not able to determine the period of the person's service or pensionable pay during the extended limited period from their records, the person may provide the authority with documents to assist them to determine the person's period of service and pensionable pay during the extended limited period and the authority may determine the period of the person's service and pensionable pay from those documents.

(6) The authority must determine the person's period of pensionable service during the extended limited period, and, in particular, may determine that the person has no service during the extended limited period if the authority does not hold records of that person's service for that period, and the person cannot provide the authority with the necessary documents.

(7) Where the authority does not hold records of that person's pay for that period, and the person cannot provide the authority with the necessary documents, the authority may estimate the person's pensionable pay for that period from the records which they hold and may assume that the person's retained pensionable pay for the period was equal to 25% of

the pensionable pay of a whole-time regular firefighter employed in a similar role with equivalent qualifying service.

(8) Where the authority estimates the person's pensionable pay under paragraph (7) and does not hold records of that person's rank, and the person cannot provide the authority with documents to assist them to determine the person's rank, the authority may assume that the person held the rank of firefighter for the purposes of estimating pensionable pay.

(9) The authority must calculate the amount of the special pension contributions payable in respect of special pensionable service during the extended limited period by applying a rate determined by the Scheme Actuary having regard to the rate required by paragraph (1A) of rule 3 (pension contributions) for the appropriate period for the person's pensionable pay."

- (4) In the heading of rule 6A, after "the limited period" insert "or the extended limited period".
- (5) In rule 6A (election to purchase service during the limited period)—
- (a) in paragraph (1), after "this Scheme" insert "or purchase additional service during the extended limited period",
 - (b) in paragraph (2)—
 - (i) in sub-paragraph (a), omit "and"
 - (ii) after sub-paragraph (b), insert "or (c) under rule 10 (commutation: small pensions) of Part 3."
 - (c) in paragraph (3), after "this Scheme" insert "or purchase additional service during the extended limited period",
 - (d) for paragraph (4), substitute—

"(4) The mandatory special period pension contributions may be paid by way of a lump sum contribution or may be paid by periodic contributions which must be calculated in accordance with tables provided by the Scheme Actuary so as to discharge the person's liability as follows—

 - (a) over a period of 10 years, in relation to special period pension contributions which relate to service on or after 1 July 2000,
 - (b) over a period of 20 years, in relation to special period pension contributions which relate to service before 1 July 2000."
 - (e) in paragraph (6)—
 - (i) before "rule 10 (commutation: small pensions)", for "or" substitute",",
 - (ii) at the end, insert "or, paragraph (8) of rule 1A (special member's ordinary pension) or paragraph (12) of rule 2A (retrospective award on ill-health retirement) of Part 3",
 - (f) in paragraph (7), after "this Scheme" insert "or purchase additional service during the extended limited period",
 - (g) in paragraph (7A), after "this Scheme" insert "or purchase additional service during the extended limited period",
 - (h) for paragraph (8), substitute—

"(8) The mandatory special period pension contributions may be paid by way of a lump sum contribution or may be paid by periodic contributions which must be calculated in accordance with tables provided by the Scheme Actuary so as to discharge the person's liability as follows—

 - (a) over a period of 10 years, in relation to special period pension contributions which relate to service on or after 1 July 2000,
 - (b) over a period of 20 years, in relation to special period pension contributions which relate to service before 1 July 2000."
 - (i) in paragraph (10)—
 - (i) before "rule 10 (commutation: small pensions)", for "or" substitute",",

- (ii) at the end, insert “, paragraph (8) of rule 1A (special member’s ordinary pension) or paragraph (12) of rule 2A (retrospective award on ill-health retirement) of Part 3”.
- (6) In the heading of rule 6B, after “the limited period” insert “or the extended limited period”.
- (7) In rule 6B (election to purchase service during the limited period: supplemental provision)—
 - (a) for paragraph (1), substitute—
 - “(1) Subject to paragraphs (12), (13) and (14), an election under rule 6A must be made by giving written notice to the authority, which must be given—
 - (a) where the authority gave notice under rule 5A(13), during the period of four months beginning with the date on which such notice was given, or
 - (b) where the authority gave notice under rule 5B(8), during the period of six months beginning with the date on which such notice was given.”,
 - (b) in paragraph (3), after “under rule 5A(13)” insert “or rule 5B(13) as the case may be”,
 - (c) after paragraph (4), insert—
 - “(4A) Where a person is required under paragraph (2), or has chosen under paragraph (4), (8) or (9), of rule 6A, to pay a lump sum contribution, this sum must be paid in full (subject to any deduction from the lump sum pursuant to paragraph (2), (5) or (10) of rule 6A) before the pension to which the lump sum contribution relates comes into payment.”,
 - (d) in paragraph (7)(a), after “the limited period” insert “or the extended limited period”,
 - (e) in paragraph (7)(b), after “the limited period” insert “or the extended limited period”,
 - (f) in paragraph (12), after “paragraph (1)” insert “(a)”,
 - (g) after paragraph (12), insert—
 - “(13) Subject to paragraph (14), where it is not reasonably practicable to comply with the requirement in paragraph (1)(b) within the period specified, the election must be given by written notice as soon as reasonably practicable after the end of that period but in any event may not take effect after 31 March 2025.
 - (14) Where a person did not receive a notification from the authority under rule 5B(8) of this Part, despite the authority using reasonable endeavours to notify eligible persons as required by that paragraph, an election under paragraph (1) may take effect after 31 March 2025.”.
- (8) After rule 6C (election to purchase service: provisional enrolment), insert—

“Compensation deduction

6D.—(1) The authority must deduct from a special member’s special period contributions an amount calculated in accordance with this rule (the “compensation deduction”) where a special member—

- (a) elects to pay mandatory special period pension contributions in respect of the special member’s service during the mandatory special period in accordance with rule 6A of this Part, in relation to service purchased following an application under rule 5B of this Part, and
- (b) provides the statement referred to at paragraph (5).

(2) The compensation deduction must be calculated on the advice of the Scheme Actuary and must be equal to the amount of tax relief on pension contributions to which the special member would have been entitled in the scenario described in paragraph (3) (“the compensation scenario”).

(3) The compensation scenario means that it is assumed that the special member—

- (a) had been entitled to join this Scheme as a special member on the first day of the mandatory special period,

- (b) from that date, had paid the mandatory special period contributions in accordance with rule 3(1A) of Part 11, deducted from each instalment of the member's pensionable pay in accordance with rule 3(2) of that Part, and
 - (c) tax relief on the pension contributions at the rate set out in paragraph (4) had been applied at the time each instalment of pensionable pay had been paid.
- (4) The rate of tax relief which must be applied in the compensation scenario is—
- (a) where a member establishes, with such supporting evidence as the authority may reasonably require, that the rate of tax relief which would have applied to him in the compensation scenario is greater than 20%, that rate must be applied for the purposes of calculating the compensation deduction, or
 - (b) in any other case, 20%.
- (5) In order to be entitled to the compensation deduction, the special member must provide a statement to the authority that the special member will not claim tax relief in respect of the mandatory special period pension contributions.”.

Amendment of Part 12

7.—(1) Part 12 (transfers into and out of the scheme) is amended as follows.

(2) In rule 11A (transfers to special membership)—

- (a) in paragraph (1)—
 - (i) after “and who is” insert “a connected special member, or is”,
 - (ii) after “special firefighter member” insert “or a connected special member”,
- (b) in paragraph (2)—
 - (i) before “of Part 11”, in the first place it occurs, insert “or rule 5B(9) (purchase of service during the extended limited period)”,
 - (ii) for “rule 5A(13) of Part 11” substitute “rule 5A(13) or rule 5B(13) of Part 11, as the case may be”,
- (c) in paragraph (3) for “rule 5A(13) of Part 11”, substitute “rule 5A(13) or rule 5B(13) of Part 11, as the case may be”.

(3) In rule 16 (converting membership from special membership to standard membership)—

- (a) in paragraph (1)—
 - (i) after “person who is” insert “a connected special member, or is”,
 - (ii) after “special firefighter member” insert “or a connected special member”,
- (b) in paragraph (2), for “of Part 11” substitute “or rule 5B(9) (purchase of service during the extended limited period) of Part 11, as the case may be”,
- (c) in paragraph (3), for “of Part 11” substitute “or rule 5B(13) of Part 11, as the case may be”.

(4) In paragraph (5), after “the limited period”, insert “or the extended limited period”.

(5) In rule 17 (converting membership from standard membership to special membership)—

- (a) in paragraph (1)(a)—
 - (i) after “person who is” insert “a special firefighter member, or is”,
 - (ii) after “special firefighter member” insert “or a connected special member”,
- (b) in paragraph (3), for “of Part 11” substitute “or rule 5B(9) (purchase of service during the extended limited period) of Part 11, as the case may be”,
- (c) in paragraph (4), for “of Part 11” substitute “or rule 5B(13) of Part 11, as the case may be”,
- (d) in paragraph (8), after “the limited period”, insert “or the extended limited period”.

(6) In rule 18 (converting membership from standard membership to special membership: special pensioner members)—

- (a) in paragraph (1)(a), after “person who is” insert “a special pensioner member, or is”,
- (b) in paragraph (3), for “of Part 11” substitute “or rule 5B(9) (purchase of service during the extended limited period) of Part 11, as the case may be”,
- (c) in paragraph (4), for “of Part 11” substitute “or rule 5B(13) of Part 11, as the case may be”.

(7) In paragraph (8), after “the limited period”, insert “or the extended limited period”.

Amendment of Part 13

8. In Part 13 (payment of awards), in rule 4, in paragraph (3) (pensions under more than one contract of employment), after “rule 5A(5)”, insert “(purchase of service during the limited period) or rule 5B(9) (purchase of service during the extended limited period)”.

Amendment of Annex 1

9. In Annex 1 (ill health pensions), in paragraph 6, after “of Part 11”, insert “or, if a notice has been given under rule 5B(19) of that Part, set out in that notice”.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Firemen's Pension Scheme Order 1992 ("the 1992 Order") and the Firefighters' Pension Scheme (Scotland) Order 2007 ("the 2007 Order"), to extend the period during which persons who were employed in Scotland as retained firefighters have access to a pension scheme.

The Firefighters' Pension Scheme (Scotland) Amendment (No. 2) Order 2014 amended the New Firefighters' Pension Scheme (Scotland) ("the Scheme") set out in Schedule 1 of the 2007 Order, to provide those persons who were employed in Scotland as retained firefighters during the period from 1st July 2000 to 5th April 2006 inclusive with access to a pension scheme for that period. This Order extends that period so that it commences on 7th April 2000 ("the extended limited period").

Article 2 makes a consequential amendment to the Firefighter's Pension Scheme 1992, set out in Schedule 2 to the 1992 Order.

The schedule of this Order amends the Scheme.

Paragraphs 1 to 3 amend Parts 1 (citation and interpretation), 2 (membership, cessation and retirement) and 3 (personal awards) of the Scheme to provide for the extended limited period.

Paragraph 4 amends Part 5 of the Scheme (awards on death) to provide for the award of death grants in relation to the extended limited period.

Paragraph 5 makes minor amendments to Part 10 (qualifying service and pensionable scheme) to reflect the extended limited period.

Paragraph 6 inserts new rules 5B, 5C and 6D into, and amends rules 6B and 6C of, Part 11 of the Scheme (pensionable pay, pension contributions and purchase of additional service) to provide for the purchase of service during the extended limited period and to make provision in relation to payment.

Paragraph 7 amends Part 12 of the Scheme (transfers into and out of the Scheme) to provide for the conversion of service purchased during the extended limited period, and to provide for cases where a conversion decision was made previously and service is now purchased during the extended limited period.

Paragraphs 8 and 9 amend Part 13 (payment of awards) and Annex 1 (ill health pensions) of the Scheme to provide for the extended limited period.

A full impact assessment has not been produced for this instrument as no, or no significant, impact on the private or voluntary sector or community bodies is foreseen.

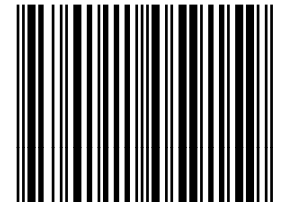
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