
EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends, with effect from 5th December 2005, the Firefighters' Pension Scheme, set out in Schedule 2 to the Firemen's Pension Scheme Order 1992, as it has effect in England and Scotland ("the Scheme").

The amendments specified in Schedule 1 to the Order have effect in relation to both England and Scotland. Those set out in Schedule 2 to the Order have effect in relation to England only, and those set out in Schedule 3 have effect in relation to Scotland only. The differences between the amendments in Schedules 2 and 3 reflect—

- (a) the fact that the adoption of children by same sex couples is not permitted in Scotland, and
- (b) the drafting of provisions relating to pension sharing, where Part N of the Scheme was inserted, as regards Scotland only, in 2001.

The amendments are all consequential on the Civil Partnership Act 2004 ("the 2004 Act") and enable civil partners to qualify for survivor benefits under the Scheme on a similar basis to spouses. The main difference is that the calculation of benefits for a civil partner is based on the firefighter's service from 6th April 1988.

The Order has no impact on the costs of business, charities or voluntary bodies; though there will be costs to the Government from extending survivor benefits to include civil partners. Depending on the take up rate of civil partnerships, the total annual cost to all public service pension schemes for providing survivor benefits to civil partners could amount to between £7m and £14m per year. There will also be a one-off capital addition to outstanding liabilities of between £60m (low take up) and £125m (high take up) to provide survivor benefits on the basis of service from 1988 up to the introduction of civil partnership.

A Regulatory Impact Assessment was published alongside the 2004 Act and outlines the cost implications for public service pension schemes. The final Regulatory Impact Assessment for the 2004 Act can be viewed at www.dti.gov.uk/access/ria/index.htm#equality. A separate Regulatory Impact Assessment has not been produced for this Order.