
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 117

The Firefighters' Pension Scheme (Consequential Provisions) (Scotland) Regulations 2015

PART 3

Modification of early leaver and other provisions

Application of this Part

5. This Part applies where a person (P)—
- (a) is a member of an old scheme whether by virtue of pensionable service for that scheme or deemed transfer scheme service under paragraph 2 of Schedule 7 to the 2013 Act (final salary link);
 - (b) is a member of the new scheme by virtue of pensionable service for the new scheme; and
 - (c) is a person to whom paragraph 1 or 2 of Schedule 7 to the 2013 Act applies by virtue of that person's pensionable service for the new scheme, and whose final salary falls for the purposes of the old scheme to be determined by reference to that paragraph.

Certification

6.—(1) Section 15A of the 1993 Act⁽¹⁾ (reduction of guaranteed minimum in consequence of pension debit) is modified as follows in relation to P.

(2) In the application of that section to the old scheme, the reference in subsection (2) of that section to pensionable service under the scheme is to be taken as a reference to pensionable service either for the old scheme or for the new scheme.

Preservation of benefit

7.—(1) Chapter 1 of Part 4 of the 1993 Act (protection for early leavers: preservation of benefit under occupational scheme) is modified as follows in relation to P.

- (2) In the application of that Chapter to the old scheme—
- (a) in section 70⁽²⁾ (interpretation), in the definitions of “relevant employment” and “long service benefit” a reference to the scheme is to be taken as a reference to either the old scheme or the new scheme;
 - (b) in section 71(1) (basic principle as to short service benefit)—
 - (i) the requirement for a scheme to make provision is to be taken as a requirement that either the old scheme or the new scheme must make that provision;
 - (ii) a reference to a transfer payment to the scheme is to be taken as a reference to a transfer payment either to the old scheme or to the new scheme;

(1) Section 15A was inserted by section 32(3) of the Welfare Reform and Pensions Act 1999 (c.30).

(2) Section 70 was amended by S.I. 2005/2053.

- (iii) a reference to termination of P’s pensionable service is to be taken as a reference to termination of P’s pensionable service in relation to the new scheme;
 - (iv) a reference to benefit which would have been payable to P under the scheme is to be taken as a reference to benefit which would have been payable to P either under the old scheme or under the new scheme,
- and subsequent references in the Chapter to “short service benefit” are to be construed accordingly;
- (c) in section 71(5), a reference to termination of P’s pensionable service is to be taken as a reference to termination of P’s pensionable service in relation to the new scheme;
 - (d) in section 71(7)(a), the reference to P’s pensionable service under the scheme is to be taken as a reference to P’s pensionable service either for the old scheme or for the old and new schemes taken together; and
 - (e) in sections 72(2) (no discrimination between short service and long service beneficiaries), 74(6) and (7) (computation of short service benefit), 75(3) and (4) (credits) and 76(1) and (3) (pension increases), a reference to termination of P’s pensionable service is to be taken as a reference to termination of P’s pensionable service in relation to the new scheme.
- (3) In the application of that Chapter to the new scheme—
- (a) in section 70, in the definitions of “relevant employment” and “long service benefit” a reference to the scheme is to be taken as a reference to either the old scheme or the new scheme;
 - (b) in section 71(1)—
 - (i) the requirement for a scheme to make provision is to be taken as a requirement that either the old scheme or the new scheme must make that provision;
 - (ii) a reference to a transfer payment to the scheme is to be taken as a reference to a transfer payment either to the old scheme or to the new scheme;
 - (iii) a reference to benefit which would have been payable to P under the scheme is to be taken as a reference to benefit which would have been payable to P either under the old scheme or under the new scheme,
- and subsequent references in the Chapter to “short service benefit” are to be construed accordingly;
- (c) in section 71(7)(a), the reference to P’s pensionable service under the scheme is to be taken as a reference to P’s pensionable service either for the new scheme or for the old and new schemes taken together; and
 - (d) in section 74(6), in relation to pensionable service which is terminated, the reference to the beginning of that service is to be taken as a reference to the beginning of pensionable service under the old scheme.

Revaluation of preserved benefit

8.—(1) Chapter 2 of Part 4 of the 1993 Act (protection for early leavers: revaluation of accrued benefits excluding guaranteed minimum payment) is modified as follows.

(2) In the application of Chapter 2 for the purpose of revaluing benefit payable to or in respect of P under the old scheme—

- (a) in section 83(1)(a)(ii)(3) (scope of Chapter 2), the reference to the date on which P’s pensionable service ends is to be taken as a reference to the date on which P’s pensionable service ends in relation to the new scheme; and
- (b) subsequent references in that Chapter to “the termination date” and the “pre-pension period” are to be construed accordingly.

Protection of increases in guaranteed minimum pensions

9.—(1) Chapter 3 of Part 4 of the 1993 Act (protection for early leavers: protection of increases in guaranteed minimum pensions (“anti-franking”)) is modified as follows.

- (2) In the application of that Chapter to P as a member of the old scheme—
 - (a) in section 87(1)(a)(i)(4) (general protection principle), the reference to the time when P ceases to be in contracted-out employment by reference to a scheme is to be taken as a reference to the time when P ceases to be in employment which is contracted-out by reference to the new scheme; and
 - (b) subsequent references to “the cessation date” are to be construed accordingly.

Protection of increases in guaranteed minimum pensions after abolition of contracting-out

10.—(1) Chapter 3 of Part 4 of the 1993 Act (protection for early leavers: protection of increases in guaranteed minimum pensions (“anti-franking”)) is modified as follows.

- (2) In the application of that Chapter to P as a member of the old scheme—
 - (a) in section 87(1)(a)(i) (general protection principle), the reference to the time when P ceases to be in pensionable service under a scheme that was, before the second abolition date, a salary-related contracted-out scheme is to be taken as a reference to the time when P ceases to be in pensionable service in relation to the new scheme; and
 - (b) subsequent references to “the cessation date” are to be construed accordingly.

Transfer values

11.—(1) Chapter 4 of Part 4 of the 1993 Act (protection for early leavers: transfer values) is modified as follows.

- (2) In the application of that Chapter to P as a member of the old scheme, in—
 - (a) section 93(1)(a)(5) (scope of Chapter 4);
 - (b) section 97(3)(a) (calculation of cash equivalents); and
 - (c) section 98(1A) and (3)(6) (variation and loss of rights under section 94),

a reference to termination of P’s pensionable service is to be taken as a reference to termination of P’s pensionable service in relation to the new scheme.

(3) Section 83 was amended by section 84(1) of, and paragraphs 28 and 31 of Schedule 12 to, the Welfare Reform and Pensions Act 1999 (c.30). It was amended further in relation to the definition of “normal pension age” by section 27 of, and paragraphs 18 and 20 of Schedule 8 to, the Public Service Pensions Act 2013 (c.25).

(4) Section 87 was amended by section 15(3)(a) of, and paragraphs 1 and 28 of Schedule 4 to, the Pensions Act 2007 (c.22). It is prospectively amended by section 24 of, and paragraph 38 of Schedule 13 to, the Pensions Act 2014 (c.19).

(5) Section 93(1)(a) was substituted by section 152(2) of the Pensions Act 1995 (c.26).

(6) Section 98(1A) was inserted by, and section 98(3) amended by, section 173 of, and paragraph 5 of Schedule 6 to, the Pensions Act 1995 (c.26).

Transfer values regulations

12.—(1) The Occupational Pension Schemes (Transfer Values) Regulations 1996(7) are modified as follows.

(2) In the application of regulation 3 of those Regulations (rules on continuation in employment after termination of pensionable service) to P as a member of the old scheme—

- (a) in paragraph (1), a reference to employment to which a scheme applies is to be taken as a reference to employment to which the new scheme applies;
- (b) in paragraph (1)(a), a reference to P’s pensionable service terminating at P’s request is to be taken as a reference to P’s pensionable service in relation to the new scheme so terminating; and
- (c) in paragraph (1)(b)(i), a reference to P’s pensionable service continuing until the guarantee date is to be taken as a reference to P’s pensionable service in relation to the new scheme so continuing.

(3) In the application of regulation 4 of those Regulations (right to further cash equivalent on termination of employment to which the scheme applies) to P as a member of the old scheme, in paragraphs (1), (2), (3)(a) and (4) a reference to termination of P’s employment is to be taken as a reference to termination of P’s employment to which the new scheme applies.

(7) [S.I. 1996/1847](#).