SCHEDULE

Amendment of the Firefighters' Pension Scheme Order (Northern Ireland) 2007

- 6. In Part F (pensionable service and transfer values)—
- (1) In article 45 (reckoning of and certificates as to pensionable service)—
 - (a) in paragraphs (1) and (7), for "serviceman" substitute "reservist";
 - (b) in paragraph (6), in both places where it occurs, for "or gratuity" substitute ", lump sum, or gratuity".
- (2) After article 45, insert—

"Reckoning of service for purposes of awards

45A.—(1) Subject to paragraph (3), for the purpose of calculating an award payable to or in respect of an employee of the Board by reference to any period in years (including a period of pensionable or other service) the period shall be reckoned as—

$$A + \frac{B}{365}$$
 years

Where-

- (a) A is the number of completed years in the period, and
- (b) B is the number of completed years in any remaining part of a year,

and accordingly a part of a year which includes 29th February in a leap year and comprises 366 days shall be treated as a whole year.

- (2) Where, for the purpose of calculating an award payable to or in respect of a regular firefighter—
 - (a) it is necessary to determine his pensionable service reckonable by reason of service or employment before or after a particular date ("the material date"), and
 - (b) by virtue of the receipt by the Board of a transfer value, he is entitled to reckon a period of pensionable service ("the credited period") by reason of service or employment for a period ("the previous employment period") which includes the material date,

the credited period counts as pensionable service reckonable by reason of service or employment before and after the material date in the same proportion as that between the parts of the previous employment period falling before and after the material date.

- (3) Subject to article 24 and Part IV of Schedule 2, any period of service as a part-time employee of the Board shall be treated as service as a whole-time employee of the Board when calculating a person's pensionable service."
- (3) In article 46 (current service) in paragraph (4)(a), omit "(including any such additional or further contributions as are mentioned in article 60)".
 - (4) In article 49 (previous service reckonable on payment), omit paragraphs (1), (2) and (4) to (8).
 - (5) In article 51 (previous service reckonable following actionable loss)—
 - (a) in each paragraph where it occurs, for "reckonable service" substitute "pensionable service";
 - (b) in paragraph (1)(b), omit "section 62 of the Financial Services Act 1986 (actions for damages in respect of contraventions of rules etc. made under the act), or".

- (6) In article 52 (calculation of amount of restitution payment), in paragraphs (2)(b)(i) and (3), for "Government Actuary" substitute "Scheme Actuary".
 - (7) For article 54 (Transfer payments between fire authorities) substitute—

"Transfer payments to English, Scottish and Welsh fire and rescue authorities

- 54.—(1) Where, on or after 1st April 2006, a person who retired from employment with the Board "(the first employment")—
 - (a) takes up employment as a regular firefighter with an English, Scottish or Welsh fire and rescue authority; and
 - (b) becomes entitled under article 49 (previous service reckonable on payment) to reckon as pensionable service the period he was entitled to reckon when he retired,

the Board shall, subject to paragraph (2), pay to the English, Scottish and Welsh fire and rescue authority (as the case may be) a sum calculated in accordance with Part III of Schedule 6.

- (2) No sum may be paid in respect of any pension credit rights.".
- (8) In article 55 (payment of transfer values)—
 - (a) in paragraphs (1)(b), for "an approved scheme" substitute "a registered scheme or a qualifying recognised overseas pension scheme within the meaning of section 169 (recognised transfers) of the 2004 Act" ("an overseas pension scheme"); and
 - (b) in paragraph (7)(b), for "an approved scheme" substitute "a registered scheme or an overseas pension scheme".