
STATUTORY RULES OF NORTHERN IRELAND

2019 No. 109

**FIRE AND RESCUE SERVICES
PENSIONS**

**The Firefighters' Pension Scheme (Amendment and
Transitional Provisions) Order (Northern Ireland) 2019**

Made - - - - 16th May 2019
Coming into operation 17th June 2019

The Department of Health⁽¹⁾, in exercise of the powers conferred on it by article 10(1), (3), (4) and (5) of the Fire Services (Northern Ireland) Order 1984⁽²⁾ and now vested in it⁽³⁾ and with the approval of the Department of Finance⁽⁴⁾ in accordance with article 10(1) of that Order makes the following Order:

Citation, application and commencement

1.—(1) This Order may be cited as the Firefighters' Pension Scheme (Amendment and Transitional Provisions) Order (Northern Ireland) 2019.

(2) This Order comes into operation on 17th June 2019 but article 2(2) has effect from 1st December 2006.

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

2.—(1) The Annex to the Firefighters' Pension Scheme Order (Northern Ireland) 2007⁽⁵⁾ is amended as follows.

(2) In article 57 (pension contributions)⁽⁶⁾—

(a) in paragraph (1) for “A regular firefighter shall” substitute “Subject to paragraph (1A) to (1C), a regular firefighter shall”; and

(1) Formerly the Department of Health, Social Services and Public Safety, see 2016 c.5 (N.I.).
(2) S.I. 1984/1821 (N.I. 11) Article 10(5) was amended by S.I. 1998/1549 (N.I. 11) Article 4. Article 10 was continued by S.I. 2006/1254 (N.I. 9) Article 60(1) and (2).
(3) See S.R. 1999 No. 481 Article 6(c) and Schedule 4, Part III.
(4) Formerly the Department of Finance and Personnel, see 2016 c.5 (N.I.)
(5) S.R. 2007 No.144 amended by S.R. 2008 No. 382, S.R. 2012 No. 161, S.R. 2013 No. 85, S.R. 2014 Nos.56 & 169 and S.R. 2015 Nos. 8, 11, 420 & 421.
(6) Paragraph (1) was amended, and paragraph (2) revoked by S.R. 2012 No. 161. There are other amendments to article 57 which are not relevant to this Order.

(b) after paragraph (1) insert—

“(1A) Paragraph (1) does not apply to a firefighter below the age of 50 who has reckoned 30 years or more pensionable service.

(1B) A firefighter who is—

- (a) below the age of 50 and has reckoned 30 years pensionable service; and
- (b) entitled to be credited with additional pension benefit under article 16B or 16C shall, until they attain the age of 50, pay pension contributions to the Board only in relation to that additional pension benefit.

(1C) Contributions payable under paragraph (1B) are payable—

- (a) at the rate of 11% in the period starting on 1st December 2006 and ending on 31st March 2012; and
- (b) on and after 1st April 2012 at the rate specified in the Table in paragraph 3 of Part A1 of Schedule 7.”; and

(c) for paragraph (5), substitute—

“(5) The annual contribution shall be such percentage of the Board’s estimate of the aggregate of the pensionable pay, for the year in respect of which the contribution is made, of those firefighters employed by the Board who are—

- (a) required by paragraph (1) to make pensions contributions in that year; and
- (b) below the age of 50 and have reckoned 30 years pensionable service, as shall have been notified to them for that year by the Department.”.

(3) In paragraph (3) of article 90 (establishment, maintenance and operation of Firefighters’ Pension Fund) after sub-paragraph (e) insert—

“; and

(f) sums payable under article 3 of the Firefighters’ Pension Scheme (Amendment and Transitional Provisions) Order (Northern Ireland) 2019.”.

Transitional provision

3.—(1) The Board must pay the required amount as described in paragraph (3) to a firefighter who falls within paragraph (2).

(2) A firefighter falls within this paragraph if in the period beginning with 1st December 2006 and ending with 17th June 2019, the firefighter paid pensions contributions pursuant to article 57(1) of the Firefighters’ Pension Scheme which as a consequence of article 2(2) of this Order did not fall to be payable.

(3) The required amount is a lump sum equal to

$$(A+B) \times C$$

Where—

A is the total value of each contribution (not including any contribution in relation to an additional pension benefit), paid net of any tax that would have been payable by the firefighter had the contribution not been paid;

B is the interest calculated on A in accordance with paragraph (4); and

C is 100/60

(4) Interest must be—

- (a) calculated separately in relation to each contribution paid; and

- (b) applied on a compound basis at the past interest rate on a day to day basis for the period specified in paragraph (5).
- (5) The period specified for the purposes of paragraph (4)(b) begins with the first day of the month in which each contribution was paid and ends with the last day of the month before the month in which the payment of the required amount is made.
- (6) Where a payment is required to be made under paragraph (1) in respect of a person who died before 17th June 2019 or who dies on or after that date but before the payment is made, the Board must pay the sum due to the person’s personal representatives.
- (7) For the purposes of this article—
- “Bank of England base rate” means—
- (a) the rate announced from time to time by the Monetary Policy Committee of the Bank of England as the official dealing rate, being the rate at which the Bank is willing to enter into transactions for providing short term liquidity in the money markets; or
- (b) where an order under section 19 of the Bank of England Act 1998 (reserve powers)(7) is in force, any equivalent rate determined by the Treasury under that section;
- “the Board” has the same meaning as in the Fire and Rescue Services (Northern Ireland) Order 2006(8); and
- “past interest rate” is a rate equivalent to the Bank of England base rate applicable on each day of the period specified in paragraph (5).

Sealed with the Official Seal of the Department of Health on 16th May 2019.

(L.S.)

La’Verne Montgomery
A senior officer of the
Department of Health

The Department of Finance approves this Order.

Sealed with the Official Seal of the Department of Finance on 16th May 2019.

(L.S.)

Emer Morelli
A senior officer of the
Department of Finance

(7) 1998 c.11

(8) S.I. 2006 No 1254 (N.I. 9)

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Regulations)

This Order amends the Firefighters' Pension Scheme (set out in the Annex to the Firefighters' Pension Scheme (Northern Ireland) 2007 [S.R. 2007 No. 144](#)).

Powers to give the Order retrospective effect is conferred by article 10(4) of the Fire Services (Northern Ireland) Order 1984 as continued by article 60 of the Fire and Rescue Services (Northern Ireland) Order 2006.

Article 2(2) removes the obligation on firefighters to pay contributions for the period after they have reckoned the maximum permissible pension entitlement until they reach age 50, the minimum age to draw benefits. This change takes effect from 1st December 2006. It also clarifies that under Part G of the Firefighters' Pension Scheme a firefighter below the age of 50 who has reckoned 30 years pensionable service is treated as an employee of the Board for the purposes of annual employer contributions and that if such a firefighter has arrangements for additional pension benefits they must pay contributions in relation to these until they attain 50. When they attain the age of 50 the requirements in article 57(1) of the Firefighters' Pension Scheme will apply to them.

Articles 2(3) and 3 make provision for the repayment of any such contributions that have been paid between 1st December 2006 and the date this Order comes into operation. The formula set out in article 3 takes account of both interest and an uplift reflecting the tax charge that will be payable under the Finance Act 2004 ([c. 12](#)). Under article 2(3), payments will be made from the Firefighters' Pension Fund which the Board is required to establish and maintain for the purposes of the Scheme.

A full impact assessment has not been produced for this Order as no impact on the private or voluntary sectors is foreseen.