DRAFT SCOTTISH STATUTORY INSTRUMENTS

2015 No.

PUBLIC SERVICE PENSIONS

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

Made - - - -

Coming into force in accordance with regulation 1

THE FIREFIGHTERS' PENSION SCHEME (CONSEQUENTIAL PROVISIONS) (SCOTLAND) REGULATIONS 2015

PART 1

Introductory

- 1. Citation, commencement and expiry
- 2. Interpretation

PART 2

Modification of contracting-out provisions

- 3. Application of this Part
- 4. Contracting-out

PART 3

Modification of early leaver and other provisions

- 5. Application of this Part
- 6. Certification
- 7. Preservation of benefit
- 8. Revaluation of preserved benefit
- 9. Protection of increases in guaranteed minimum pensions
- Protection of increases in guaranteed minimum pensions after abolition of contracting-out
- 11. Transfer values
- 12. Transfer values regulations

PART 4

Modification of tax regime

- 13. Lifetime allowance charge
- 14. Annual allowance charge

PART 5

Modification of short service benefit provisions

15. Short service benefit Signature Explanatory Note