

## SCHEDULE

### AMENDMENT OF THE FIREFIGHTERS' PENSION SCHEME

28. For rule E6 (gratuity in lieu of child's allowance)(1), substitute—

**“Lump sum in lieu of child's allowance**

**E6.**—(1) Subject to rule E7, where—

- (a) a child is entitled to an allowance under Part D, and
- (b) the fire and rescue authority are satisfied that there are sufficient reasons, and
- (c) a surviving parent or the child's guardian or, if he has neither, the child himself consents, and
- (d) the deceased died before his 75th birthday,

the fire and rescue authority may commute for a lump sum the allowance or so much of it as may be commuted without exceeding the commutation limit for the purposes of Part 1 of Schedule 29 to the Finance Act 2004 (lump sum rule).

(2) The payment of a lump sum on the commutation of the whole or any part of an allowance under this rule must be made before the date on which the deceased would have attained the age of 75.

(3) A lump sum under this rule shall be calculated in accordance with Part III of Schedule 5.”.

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(1) Rule E6 was amended by article 2 of and paragraph 33 of the Schedule to [S.S.I. 2005/566](#).