## **EXPLANATORY NOTE**

## (This note is not part of the Order)

This Order amends the Firefighters' Pension Scheme (set out in Schedule 2 to the Firemen's Pension Scheme Order 1992) as it has effect in Scotland ("the Scheme"). The amendments have effect from 6th April 2006. The power to give retrospective effect is conferred by section 12 of the Superannuation Act 1972, as applied by section 16(3) of that Act.

Most of the amendments are for consistency with the new pension scheme for firefighters employed by fire and rescue authorities in Scotland, introduced with effect from 6th April 2006 by S.S.I. 2007/199.

The opportunity has been taken to update the definition of the expression "personal pension Scheme" in Schedule 1 to the Scheme. In consequence, paragraph (7)(c) of rule F6A has been omitted. The expressions "retained member" and "volunteer member of the fire and rescue service" have been replaced with the expressions "retained firefighter" and "volunteer firefighter", which are defined in similar terms.

A full regulatory impact assessment has not been produced for this Order, as it has no impact on the costs of business, charities or voluntary bodies.