

## SCHEDULE

### Amendment of Schedule 1 of the Firefighters' Pension Scheme (Scotland) Order 2007

#### 1. In Part 3 (personal awards)—

(a) in rule 2 (award on ill-health retirement), in paragraph (4) for “The amount of the higher tier ill-health pension” substitute “The amount of the higher tier ill-health award”;

(b) in rule 7A (additional pension benefit: long service)—

(i) in paragraph (3), for “Where” substitute “Before 9th April 2018, where”;

(ii) after paragraph (3), insert—

“(3A) On and after 9th April 2018, the amount of additional pension benefit (as calculated in accordance with paragraph (2) and paragraph (3) and, if applicable, this paragraph and paragraph (3B)) shall be increased on the first Monday of the following relevant tax year by the same amount as any increase which would have applied if that additional pension benefit were a pension to which the Pensions (Increase) Act 1971(1) applied and the beginning date for that pension were 1st July of the tax year immediately before the relevant tax year.

(3B) For the avoidance of doubt, the increase of additional pension benefit in the tax year 2017/2018 shall be increased by the same percentage as the percentage increase in the Consumer Prices Index in September 2017 with effect from Monday 9th April 2018.”;

(iii) in paragraph (5), for “paragraph (3)” substitute “paragraphs (3), (3A) and (3B)”;

(iv) in paragraph (5) before the definition of “relevant tax year” insert—

““the beginning date” means the date on which the pension is treated as beginning for the purposes of section 8(2) of the Pensions (Increase) Act 1971;

“following relevant tax year” means the tax year after the relevant tax year, in relation to which the member is not a pensioner member or a deferred member;”; and

(c) for rule 7B (additional pension benefit: continual professional development), substitute—

#### **“Additional pension benefit**

**7B.—(1)** Where the authority determines that the benefits listed in paragraph (5) are pensionable, and in any added pension benefit year pays any such pensionable benefits to a firefighter member, the authority shall credit the firefighter member with an amount of additional pension benefit in respect of that year.

(2) Subject to paragraphs (3) and (4), the amount of additional pension benefit in respect of that year shall be determined on 1st July immediately following the year in question in accordance with guidance and tables provided by the Scheme Actuary.

(3) The amount of additional pension benefit determined in accordance with paragraph (2) shall be increased on the first Monday of the following relevant tax year by the same amount as any increase which would have applied if that additional pension benefit were a pension to which the Pensions (Increase) Act 1971 applied and the beginning date for that pension were 1st July of the tax year immediately before the relevant tax year.

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

(4) For the avoidance of doubt, the increase of additional pension benefit in the tax year 2017/2018 shall be increased by the same percentage as the percentage increase in the Consumer Prices Index in September 2017 with effect from Monday 9th April 2018.

(5) The benefits referred to in paragraph (1) are—

- (a) any allowance or supplement to reward additional skills and responsibilities that are applied and maintained outside the requirements of the firefighter member's duties under the contract of employment but are within the wider functions of the job;
- (b) the amount (if any) paid in respect of a firefighter member's continual professional development;
- (c) the difference between the firefighter member's basic pay in that person's day to day role and any pay received whilst on temporary promotion or where the member is temporarily required to undertake the duties of a higher role;
- (d) any performance related payment which is not consolidated into standard pay.

(6) In this rule—

“additional pension benefit year” means the period of 12 months beginning with 1st July in which a firefighter is in receipt of any of the benefits listed in paragraph (5);

“the beginning date” means the date on which the pension is treated as beginning for the purposes of section 8(2) of the Pensions (Increase) Act 1971;

“following relevant tax year” means the tax year after the relevant tax year, in relation to which the member is not in receipt of a pension under this Scheme or entitled to a deferred pension under rule 3;

“relevant tax year” means a tax year in relation to which—

- (a) the amount of a firefighter member's pension benefits determined under this rule for the purposes of this Scheme is taken into account for tax purposes; and
- (b) the firefighter member is not in receipt of a pension under this Scheme or entitled to a deferred pension under rule 3; and

“tax year” means the period of 12 months beginning with 6th April.”.