

2023 No. 986

FIRE AND RESCUE SERVICES, ENGLAND
PENSIONS, ENGLAND

**The Firefighters' Pension Schemes (England) (Amendment)
Order 2023**

<i>Made</i>	- - - -	<i>6th September 2023</i>
<i>Laid before Parliament</i>		<i>8th September 2023</i>
<i>Coming into force</i>	- -	<i>1st October 2023</i>

The Secretary of State makes this Order in exercise of the powers conferred by section 26(1), (2) and (5) of the Fire Services Act 1947(a), and section 34(1), (2), (4) and (5) of the Fire and Rescue Services Act 2004(b).

The Secretary of State has consulted in accordance with section 34(5) of the Fire and Rescue Services Act 2004.

Citation, commencement, extent and application

1.—(1) This Order may be cited as the Firefighters' Pension Schemes (England) (Amendment) Order 2023.

(2) This Order comes into force on 1st October 2023.

(3) This Order extends to England and Wales.

(4) This Order applies in relation to England only.

Amendment of the Firemen's Pension Scheme Order 1992

2.—(1) The Firemen's Pension Scheme Order 1992(c) is amended in accordance with this article.

(2) In Schedule 2 (The Firefighters' Pension Scheme 1992), in Schedule 6 (pensionable service and transfer values), in Part 4, in paragraph 7—

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- (a) 1947 c. 41. The Act was repealed by section 52 of, and Schedule 2 to, the Fire and Rescue Services Act 2004 (c. 21). Subsections (1) to (5) of section 26 continue to have effect, in relation to England and Scotland, for the purposes of the scheme established under that section as the Firemen's Pension Scheme and set out in the Firemen's Pension Scheme Order 1992 (S.I. 1992/129), by S.I. 2004/2306 and in relation to Wales by S.I. 2004/2918. The name of the scheme was changed to the Firefighters' Pension Scheme by S.I. 2004/2306. Section 26(1) was amended by paragraph 1 of Schedule 25 to the Civil Partnership Act 2004 (c. 33), and section 26(2) by section 1(3) of the Fire Services Act 1951 (c.27), section 42 to the Reserve and Auxiliary Forces (Protection of Civil Interests) Act 1951 (c. 65), paragraph 6 of Schedule 27 to the Social Security Act 1973 (c. 38), and by Part 1 of Schedule 1 to the Social Security (Consequential Provisions) Act 1975 (c. 18).
- (b) 2004 c. 21. Section 34(1) was amended by paragraph 27 of Schedule 8 to the Public Service Pensions Act 2013 (c. 25). Section 34(2) was amended by S.I. 2018/226.
- (c) S.I. 1992/129. Schedule 6, Part 4, paragraph 7 was inserted by S.I. 2014/446.

- (a) in sub-paragraph (a), for “1st July 2000”, substitute “7th April 2000”;
- (b) in sub-paragraph (b), for “1st July 2000”, substitute “7th April 2000”.

Amendment of the Firefighters’ Pension Scheme (England) Order 2006

3. Schedule 1 (the New Firefighters’ Pension Scheme (England)) to the Firefighters’ Pension Scheme (England) Order 2006(a) is amended in accordance with the Schedule to this Order.

6th September 2023

Chris Philp
Minister of State
Home Office

(a) S.I. 2006/3432, amended by S.I. 2008/213, 2010/234, 2012/954, 2012/2988, 2013/704, 2013/1393, 2014/445, 2014/560, 2015/589, 2015/590, 2017/892, 2018/269, 2019/997, 2020/354.

SCHEDULE

Article 3

Amendment of Schedule 1 to the Firefighters' Pension Scheme (England) Order 2006

Amendment of Part 1

- 1.—(1) Part 1 (citation and interpretation) is amended as follows.
- (2) In rule 2 (interpretation), in paragraph (1)—
- (a) after the definition of “the 2014 Regulations”, insert—

““the 2015 Scheme” means the Firefighters’ Pension Scheme (England) 2015 which was established by the 2014 Regulations;”;
 - (b) after the definition of “equivalent amount to the NFPS lower tier ill-health pension”, insert—

““extended limited period” means the period beginning on the date on which the person was first employed as a retained firefighter and ending on the earliest of—

 - (a) the date, if applicable, on which that person joined this Scheme as a special member or as a standard member in respect of service which that person could otherwise reckon as special pensionable service;
 - (b) the date, if applicable, on which that person ceased to be employed as a retained or a regular firefighter, and
 - (c) 31st March 2015;”;
 - (c) for the definition of “mandatory special period”, substitute—

““mandatory special period” means—

 - (a) in relation to service purchased following an application made under rule 5A of Part 11 (purchase of service during the limited period), that part of a person’s service during the limited period beginning on the date selected by that person before 6th April 2006 and ending on the earlier of—
 - (i) the date on which the person joined this Scheme as a special member or as a standard member in respect of service which the person could otherwise reckon as special pensionable service, and
 - (ii) the date, if applicable, on which the person was dismissed or retired from employment as a regular or retained firefighter;
 - (b) in relation to service purchased following an application under rule 5B of Part 11 (purchase of service during the extended limited period), that part of a person’s service during the extended limited period beginning on the date selected by that person before 6th April 2006 and ending on the last day of the extended limited period.”;
 - (d) after the definition of “scheme employment”, insert—

““second initial date” means 1st October 2023;”;
 - (e) after the definition of “special deferred member”, insert—

““special employment period” means the period beginning on 7th April 2000 and ending on 5th April 2006;”;
 - (f) in the definition of “special membership”, after “special firefighter member,” insert “connected special member,”.

Amendment of Part 2

2.—(1) Part 2 (scheme membership, cessation and retirement) is amended as follows.

(2) In paragraph (7)(b) of rule 1A (special membership), for “1st July 2000” substitute “7th April 2000”.

(3) In paragraph 11(b) of rule 1A, for “1st July 2000” substitute “7th April 2000”.

Amendment of Part 3

3.—(1) Part 3 (personal awards) is amended as follows.

(2) In rule 2A (retrospective award on ill-health retirement), for paragraph (3) substitute—

“(3) An application under paragraph (2) must be made—

- (a) where the person is purchasing service following an application under rule 5A (purchase of service during the limited period) of Part 11, during the period of three months beginning with the day on which the notice was served by the authority under rule 5A(13) of that Part;
- (b) where the person is purchasing service following an application made under rule 5B (purchase of service during the extended limited period) of Part 11, during the period of three months beginning with the day on which the notice was served by the authority under rule 5B(13) of that Part.”.

(3) In rule 2A, after paragraph (14), insert—

“(15) A member who was, on or before the second initial date, in receipt of a retrospective award under this rule may apply for a recalculated retrospective award, where the member has purchased additional service following an application made under rule 5B of Part 11 (“the additional service”).

(16) An application under paragraph (15) must be made during the period of three months beginning with the day on which the notice was served by the authority under rule 5B(13) of Part 11.

(17) Following an application under paragraph (15), the authority must pay a lump sum equal to the difference between—

- (a) the amount of the lump sum and pension paid under paragraph (12) before the date of the application under paragraph (15), and
- (b) the lump sum and pension amount that would have been paid under paragraph (12) before the date of the application, had those payments taken into account the additional service.

(18) From the date of the application under paragraph (15), the authority must pay an ill-health pension calculated in accordance with paragraph (12), which takes into account the additional service.

(19) An application under paragraph (15) must be referred to the Scheme Actuary, who must calculate the amounts payable under paragraphs (17) and (18).”.

Amendment of Part 5

4. In Part 5 (awards on death), after rule 1A (death grant for limited period), insert—

“Death grant for extended limited period

1B.—(1) This rule applies where a person—

- (a) was employed as a retained firefighter on or after 7th April 2000, and
- (b) continued in such employment until the person died before 6th April 2006.

(2) Where the deceased was married, or a member of a civil partnership, at the time of the deceased's death, their spouse or civil partner may apply in writing to the authority for a death grant and any such application must be made on or before 31st March 2025.

(3) Subject to paragraph (4), where the deceased was not married, or a member of a civil partnership, at the time of the deceased's death or where their spouse or civil partner has died since the deceased's death, a child of the deceased may apply in writing to the authority for a death grant and any such application must be made on or before 31st March 2025.

(4) A person is not eligible for a child's death grant under this rule if the person would not have been eligible for a child's pension by virtue of anything in rule 7 of Part 4 (child's pension: limitations and duration) at the time of the death of the deceased.

(5) The authority must determine the amount of the deceased's pensionable pay based on—

- (a) information provided by the person making the application in response to a request by the authority;
- (b) if no information is provided, the authority's records, or
- (c) if no information is provided and no records are available, the assumption that the person's retained pensionable pay for the period was equal to 25% of the pensionable pay of a whole-time regular firefighter employed in a similar role with equivalent qualifying service.

(6) Subject to paragraph (15), a death grant under this rule consists of—

- (a) the basic death grant, calculated in accordance with paragraph (7), and
- (b) the additional death grant, calculated in accordance with paragraph (8), if the additional death grant is payable under paragraph (9).

(7) The amount of the basic death grant is a sum equal to the product of 2.5 and the amount of pensionable pay which the authority determine the deceased received in the deceased's last year of service.

(8) The amount of the additional death grant must be calculated in accordance with the formula—

$$0.1 \times A \times B$$

where—

A is the amount of pensionable pay which the authority determine the deceased received in their last year of service, and

B is the number of completed years (which has the meaning in rule 6(2) of Part 10 (calculation of pensionable service)) during which the deceased was employed as a retained firefighter in the period before 7th April 2000, as determined by the authority.

(9) The additional death grant is payable only where the deceased first took up employment as a retained firefighter before 7th April 2000.

(10) Where the authority determine that a death grant is payable under this rule, the authority must pay the death grant during the period of three months beginning with the date on which the application for a death grant was received.

(11) Subject to paragraph (12) the authority may pay the death grant, in whole or in part, to such person, or persons, as the authority think fit.

(12) The authority must not pay any part of the death grant to a person who is convicted of the murder or manslaughter of the deceased, but this is subject to paragraph (13).

(13) Where a conviction of the description mentioned in paragraph (12) is quashed on appeal, the authority may, if they have not then paid the death grant in full, pay all or part of it to the person whose conviction is quashed.

(14) Where this rule applies, there is no entitlement to a death grant under rule 1 (death grant) or a post-retirement death grant under rule 2 (post-retirement death grant) of this Part or to a survivor's pension or a bereavement pension or a child's pension under Part 4 (survivors' pensions).

(15) No basic death grant is payable under this section if a death grant has been paid under rule 1A of this Part in relation to the deceased.

Additional death grant

1C.—(1) This rule applies where a person—

- (a) first took up employment as a retained firefighter before 1st July 2000;
- (b) elected to join this Scheme under rule 6A of Part 11 (election to purchase service during the limited period or the extended limited period) in respect of the person's service during the limited period following an application under rule 5A of Part 11 (purchase of service during the limited period), and
- (c) died before 31st March 2025 and without making an election under rule 6A of Part 11 in respect of their service during the extended limited period following an application under rule 5B of Part 11 (purchase of service during the extended limited period).

(2) Where the deceased was married, or a member of a civil partnership, at the time of the deceased's death, their spouse or civil partner may apply in writing to the authority for a death grant and any such application must be made on or before 31st March 2025.

(3) Subject to paragraph (4), where the deceased was not married, or a member of a civil partnership, at the time of the deceased's death or where their spouse or civil partner has died since the deceased's death, a child of the deceased may apply in writing to the authority for a death grant and any such application must be made on or before 31st March 2025.

(4) A person is not eligible for a child's death grant under this rule if the person would not have been eligible for a child's pension by virtue of anything in rule 7 of Part 4 (child's pension: limitations and duration) at the time of the death of the deceased.

(5) The authority must determine the amount of the deceased's pay based on—

- (a) information provided by the person making the application in response to a request by the authority;
- (b) if no information is provided, the authority's records, or
- (c) if no information is provided and no records are available, the assumption that the person's retained pensionable pay for the period was equal to 25% of the pensionable pay of a whole-time regular firefighter employed in a similar role with equivalent qualifying service.

(6) The amount of the death grant payable under this rule must be calculated in accordance with the formula—

$$0.1 \times A \times B$$

where—

A is the amount of pensionable pay which the authority determine the deceased received in their last year of service, and

B is the number of completed years (which has the meaning in rule 6(2) of Part 10) during which the deceased was employed as a retained firefighter in the period before 1st July 2000, as determined by the authority.

(7) Where the authority determine that a death grant is payable under this rule, the authority must pay the death grant during the period of three months beginning with the date on which the application for a death grant was received.

(8) Subject to paragraph (9) the authority may pay the death grant, in whole or in part, to such person, or persons, as the authority think fit.

(9) The authority must not pay any part of the death grant to a person who is convicted of the murder or manslaughter of the deceased, but this is subject to paragraph (10).

(10) Where a conviction of the description mentioned in paragraph (9) is quashed on appeal, the authority may, if they have not then paid the death grant in full, pay all or part of it to the person whose conviction is quashed.

(11) Where this rule applies, there is no entitlement to a death grant under rule 1 or a post-retirement death grant under rule 2 of this Part or to a survivor's pension or a bereavement pension or a child's pension under Part 4.”.

Amendment of Part 10

5.—(1) Part 10 (qualifying service and pensionable service) is amended as follows.

(2) In rule 1 (qualifying service), in paragraphs (h) and (i), after “the limited period” insert “or extended limited period”.

(3) In rule 2A (reckoning of special pensionable service)—

- (a) in paragraph (1)(b), after “the limited period”, in both places it occurs, insert “or extended limited period”;
- (b) in paragraph (3), after “the limited period”, insert “or extended limited period”.

Amendment of Part 11

6.—(1) Part 11 (pensionable pay, pension contributions and purchase of additional service) is amended as follows.

(2) In paragraph (9) of rule 2 (final pensionable pay), at the end, insert “or, if a notice has been given under rule 5B(19), set out in that notice”.

(3) After rule 5A (purchase of service during the limited period), insert—

“Purchase of service during the extended limited period

5B.—(1) A person who satisfies the conditions specified in paragraph (2) may, in accordance with the following provisions of this Chapter, elect to pay pension contributions in respect of the person's service during the extended limited period.

(2) The conditions are that—

- (a) the person is a special member or is entitled to join this Scheme as a special member;
- (b) the service is—
 - (i) as a retained firefighter;
 - (ii) as a regular firefighter where the person took up employment after 5th April 2006 as a regular firefighter immediately after the termination of the person's employment as a retained firefighter, or
 - (iii) with the agreement of the authority, as a regular firefighter, but not as a retained firefighter, where the person had been employed by an authority as a retained firefighter and then required by that authority after 5th April 2006 to remain in employment as a retained firefighter whilst taking up employment as a regular firefighter, and
- (c) paragraph (3) does not apply to the person.

(3) This paragraph applies to a person if—

- (a) the person first took up employment as a retained firefighter on or after 1st July 2000, and

- (b) the authority notified the person of their entitlement to join this Scheme as a special member under rule 5A(4) of this Part and, if required to do so, the authority complied with the requirements in rule 5A(13) or rule 6C(4) (election to purchase service: provisional enrolment) of this Part.

(4) The authority must determine whether paragraph (3)(b) applies in accordance with guidance issued by the Secretary of State from time to time, and must notify those persons to whom they determine that paragraph (3) applies within three months of the second initial date.

(5) Where a person disagrees with an authority's determination under paragraph (4), that person may, by written notice given to the authority within 28 days of receipt of the determination, require the authority to deal with the disagreement by means of the arrangements implemented by them pursuant to the requirements of section 50 of the Pensions Act 1995(a) (resolution of disputes) and the Occupational Pension Schemes (Internal Dispute Resolution Procedures Consequential and Miscellaneous Amendments) Regulations 2008(b).

(6) The period of service referred to in paragraph (1) does not, subject to rule 11A (transfer of accrued rights under the 1992 Scheme to special membership of this Scheme) or 18 (converting membership from standard membership to special membership – special pensioner members) of Part 12, include any period of service in respect of which the person paid—

- (a) pension contributions under the 1992 Scheme;
- (b) pension contributions under this Scheme as a standard member;
- (c) special pension contributions under this Scheme as a special member in relation to service during the limited period which the person elected to purchase following an application under rule 5A of this Part.

(7) Where paragraph (1) applies—

- (a) subject to rule 6A(11) of this Part, mandatory special period pension contributions must be paid in respect of the person's service during the mandatory special period, and
- (b) mandatory special period pension contributions must be paid for the period required by rule 6A(12) of this Part, where a person has elected to transfer their accrued rights in the 1992 Scheme to their special membership.

(8) Subject to paragraph (14), within three months of the second initial date, the authority must use reasonable endeavours to notify that they may be so entitled all those existing employees and former employees employed during the special employment period who either—

- (a) may be entitled to join this Scheme as a special member, or
- (b) are existing special members who may be entitled to purchase service during the extended limited period.

(9) A person may apply to the authority by which the person was employed during the special employment period for a statement of—

- (a) the service in respect of which the person may become entitled to pay contributions under this rule, and
- (b) the mandatory special period pension contributions which the person would be required to pay in respect of that service.

(10) Subject to paragraph (14), an application must be made—

- (a) within six months of receiving the notification in paragraph (8), or

(a) 1995 c. 26. Section 50 was substituted by section 273 of the Pensions Act 2004 (c. 35) and amended by section 16(1) to (6) of the Pensions Act 2007 (c. 22).

(b) S.I. 2008/649, amended by S.I. 2019/383.

(b) if no such notification has been received, within nine months of the second initial date.

(11) An application under paragraph (9) must be in writing and must state—

- (a) the date on which the applicant took up employment as a retained firefighter;
- (b) where the applicant has left that employment, the date on which the applicant left;
- (c) where the applicant took up employment as a regular firefighter, the date on which the applicant took up that employment;
- (d) if the applicant joined this Scheme as a standard member or joined the 1992 Scheme, the date on which the applicant joined the Scheme and, if it was the case, the date on which the applicant made an election not to pay pension contributions under rule 5 of Part 2 of this Scheme or under rule G3 of the 1992 Scheme (election not to make pension contributions) (as the case may be), and
- (e) if the applicant has already joined this Scheme as a special member, the date on which the applicant joined this Scheme and the period of service the person has already elected to purchase under rule 6A of this Part.

(12) An authority must determine a person's service and pensionable pay during the extended limited period, and the person's special pension contributions payable in respect of such service, in accordance with rule 5C of this Part.

(13) Subject to paragraph (14), within three months of receiving an application under paragraph (9), the authority must give the applicant a notice setting out—

- (a) the period of service during the extended limited period which the applicant may purchase;
- (b) the amount of special pension contributions payable in respect of the mandatory special period;
- (c) the amount of special pension contributions payable in respect of the remainder of the person's service during the extended limited period, and
- (d) the pensionable pay and in appropriate cases the final pensionable pay which the authority have determined was paid during the extended limited period.

(14) Where it is not reasonably practicable to comply with any requirement set out in this rule within the period specified, the authority or applicant, as the case may be, must comply with that requirement as soon as reasonably practicable after the end of that period, but this is subject to rule 6B(13) of this Part (date by which election to purchase special service will cease to take effect).

(15) In a case where a member makes an application under paragraph (10)(b) after 31st March 2025, the authority must consult the Scheme Actuary and the Secretary of State when preparing the notice under paragraph (13).

Purchase of service during the extended limited period – supplemental provision

5C.—(1) This rule applies for the purposes of determining a person's service and pensionable pay during the extended limited period, and the person's special pension contributions payable in respect of such service.

(2) In relation to that part of a person's service during the extended limited period which falls on or after 1st July 2000, an authority must determine that period of the person's service and pensionable pay during that period in accordance with paragraphs (7)-(12) of rule 5A of this Part, but for the purposes of this paragraph, references to "the limited period" in those paragraphs are to be read as if they were references to "the extended limited period".

(3) In relation to that part of a person's service during the extended limited period before 1st July 2000, an authority must determine that period of the person's service and pensionable pay during that period in accordance with paragraphs (4)-(9) of this rule.

(4) An authority may determine the period of the person's service and pensionable pay during the extended limited period from their records.

(5) Where an authority are not able to determine the period of the person's service or pensionable pay during the extended limited period from their records, the person may provide the authority with documents to assist them to determine the person's period of service and pensionable pay during the extended limited period and the authority may determine the period of the person's service and pensionable pay from those documents.

(6) The authority must determine the person's period of pensionable service during the extended limited period and, in particular, may determine that the person has no service during the extended limited period if the authority does not hold records of that person's service for that period, and the person cannot provide the authority with the necessary documents.

(7) Where the authority do not hold records of that person's pay for that period, and the person cannot provide the authority with the necessary documents, the authority must—

- (a) determine the person's pensionable pay for that period from the records which they hold and their local experience, or
- (b) apply the default assumption if a determination under sub-paragraph (a)—
 - (i) is not possible, or
 - (ii) is a determination that the person's retained pensionable pay for the period was less than 25% of the pensionable pay of a whole-time regular firefighter employed in a similar role with equivalent qualifying service.

(8) In paragraph (7), the default assumption is that the person's retained pensionable pay for the period was equal to 25% of the pensionable pay of a whole-time regular firefighter employed in a similar role with equivalent qualifying service.

(9) Where the authority estimate the person's pensionable pay under paragraph (7) and do not hold records of that person's rank, and the person cannot provide the authority with documents to assist them to determine the person's rank, the authority may assume that the person held the rank of firefighter for the purposes of estimating pensionable pay.

(10) The authority must calculate the amount of the special pension contributions payable in respect of special pensionable service during the extended limited period by applying a rate determined by the Scheme Actuary having regard to the rate required by paragraph (1A) of rule 3 (pension contributions) for the appropriate period for the person's pensionable pay.”.

(4) In the heading of rule 6A (election to purchase service during the limited period), after “the limited period” insert “or the extended limited period”.

(5) In rule 6A—

- (a) in paragraph (1), after “this Scheme” insert “or purchase additional service during the extended limited period”;
- (b) in paragraph (2), after sub-paragraph (b), insert—
 - “(c) under rule 10 of Part 3 (commutation: small pensions).”;
- (c) in paragraph (3), after “this Scheme” insert “or purchase additional service during the extended limited period”;
- (d) for paragraph (4), substitute—

“(4) The mandatory special period pension contributions may be paid by way of a lump sum contribution or may be paid by periodic contributions which must be calculated in accordance with tables provided by the Scheme Actuary so as to discharge the person's liability as follows—

- (a) over a period of 10 years, in relation to special period pension contributions which relate to service on or after 1st July 2000;
- (b) over a period of 20 years, in relation to special period pension contributions which relate to service before 1st July 2000.”;

- (e) in paragraph (6), after “a portion of his pension under”, insert “paragraph (8) of rule 1A (special member’s ordinary pension), paragraph (12) of rule 2A (retrospective award on ill-health retirement),”;
- (f) in paragraphs (7) and (7A), after “this Scheme”, insert “or purchase additional service during the extended limited period”;
- (g) for paragraph (8), substitute—
 - “(8) The mandatory special period pension contributions may be paid by way of a lump sum contribution or may be paid by periodic contributions which must be calculated in accordance with tables provided by the Scheme Actuary so as to discharge the person’s liability as follows—
 - (a) over a period of 10 years, in relation to special period pension contributions which relate to service on or after 1st July 2000;
 - (b) over a period of 20 years, in relation to special period pension contributions which relate to service before 1st July 2000.”.
 - (h) in paragraph (1), after “a portion of his pension under”, insert “paragraph (8) of rule 1A, paragraph (12) of rule 2A,”.
- (6) In the heading of rule 6B (election to purchase service during the limited period: supplemental provision), after “the limited period” insert “or the extended limited period”.
- (7) In rule 6B—
 - (a) for paragraph (1), substitute—
 - “(1) Subject to paragraphs (12),(13) and (14), an election under rule 6A of this Part must be made by giving written notice to the authority, which must be given—
 - (a) where the authority gave notice under rule 5A(13) of this Part, during the period of four months beginning with the date on which such notice was given, or
 - (b) where the authority gave notice under rule 5B(8) of this Part, during the period of six months beginning with the date on which such notice was given.”;
 - (b) in paragraph (3), after “under rule 5A(13)”, insert “or rule 5B(13) as the case may be”;
 - (c) after paragraph (4), insert—
 - “(4A) Where a person is required under paragraph (2), or has chosen under paragraph (4), (8) or (9), of rule 6A of this Part to pay a lump sum contribution, this sum must be paid in full (subject to any deduction from the lump sum pursuant to paragraph (2), (6) or (10) of rule 6A) before the pension to which the lump sum relates comes into payment.”;
 - (d) in paragraphs (7)(a) and (b), after “the limited period” insert “or the extended limited period”;
 - (e) in paragraph (12), after “paragraph (1)” insert “(a)”;
 - (f) after paragraph (12), insert—
 - “(13) Subject to paragraph (12), where it is not reasonably practicable to comply with the requirement in paragraph (1)(b) within the period specified, the election must be given by written notice as soon as reasonably practicable after the end of that period but in any event may not take effect after 31st March 2025.
 - (14) Where a person did not receive a notification from the authority under rule 5B(8) of this Part, despite the authority using reasonable endeavours to notify eligible persons as required by that paragraph, an election under paragraph (1) may take effect after 31st March 2025.”.
- (8) After rule 6C, insert—

“Purchase of service during the extended limited period – total pensionable service

6D.—(1) This rule applies where—

- (a) a person joined this Scheme as a special member or as a standard member in respect of service which that person could otherwise reckon as special pensionable service and purchased service following an application under rule 5A of this Part;
- (b) that person purchased additional service under rule 5 of this Part at the same time as the election under rule 5A;
- (c) that person elects to purchase service in respect of the extended limited period under rule 5B of this Part, and
- (d) the addition of the period of service in respect of the extended limited period to the member's special pensionable service (within the meaning in rule 2A(1) of Part 10) would result in a period exceeding 30 years.

(2) The authority must revise the election to purchase additional service under rule 5, in accordance with paragraph (3), so that the total special pensionable service does not exceed 30 years by the member's normal retirement age.

(3) The period by which the total special pensionable service would exceed 30 years ("the excess service") at the member's normal retirement age is to be deducted from the additional service which the member elected to purchase under rule 5.

(4) Any contributions paid by the member in respect of the excess service are to be deducted from the contributions due in respect of the service in respect of the extended limited period purchased under rule 5B.

(5) Where the contributions paid by the member in respect of the excess service exceed the contributions due in respect of the service purchased under rule 5B, the authority is to refund the excess contributions to the member.

Compensation deduction

6E.—(1) The authority must deduct from a special member's mandatory special period pension contributions an amount calculated in accordance with this rule (the "compensation deduction") where a special member—

- (a) elects to pay mandatory special period pension contributions in respect of the special member's service during the mandatory special period in accordance with rule 6A of this Part, in relation to service purchased following an application under rule 5B of this Part, and
- (b) provides the statement referred to at paragraph (5).

(2) The compensation deduction must be calculated on the advice of the Scheme Actuary and must be equal to the amount of tax relief on mandatory special period pension contributions to which the special member would have been entitled in the compensation scenario described in paragraph (3) ("the compensation scenario"), together with interest calculated at the past interest rate and applied to that amount of tax relief as described under rule 6A(13), taking into account any tax relief on mandatory special period pension contributions that has been received through PAYE.

(3) The compensation scenario means that it is assumed that the special member—

- (a) had been entitled to join this Scheme as a special member on the first day of the mandatory special period;
- (b) from that date, had paid the special period pension contributions in accordance with rule 3(1A) of Part 11 (pension contributions), deducted from each instalment of the member's pensionable pay in accordance with rule 3(2) of that Part, and
- (c) tax relief on the special period pension contributions at the rate set out in paragraph (4) had been applied at the time each instalment of pensionable pay had been paid.

(4) The rate of tax relief which must be applied in the compensation scenario is—

- (a) where a special member establishes, with such supporting evidence as the authority may reasonably require, that the rate of tax relief which would have

applied to the special member in the compensation scenario is a higher tax rate, that higher tax rate, or

(b) in any other case, the basic rate of tax that would have applied to the special member during the mandatory special period.

(5) In order to be entitled to the compensation deduction the special member must provide a statement to the authority that the special member will not claim tax relief in respect of the mandatory special period pension contributions.”.

Amendment of Part 12

7.—(1) Part 12 (transfers into and out of the Scheme) is amended as follows.

(2) In rule 11A (transfer of accrued rights under the 1992 Scheme to special membership of this Scheme)—

(a) in paragraph (1)—

(i) after “and who is” insert “a connected special member, or is”;

(ii) after “special firefighter member” insert “or a connected special member”;

(b) in paragraph (2)—

(i) after “rule 5A(5) (purchase of service during the limited period)”, insert “or rule 5B(9) (purchase of service during the extended limited period)”;

(ii) after “under rule 5A(13)” insert “or rule 5B(13)”;

(iii) at the end, insert “, as the case may be”;

(c) in paragraph (3), for “rule 5(13)” substitute “rule 5A(13) or rule 5B(13) of Part 11, as the case may be”.

(3) In rule 16 (converting membership from special membership to standard membership)—

(a) in paragraph (1)—

(i) after “person who is”, insert “a connected special member, or is”;

(ii) after “special firefighter member”, insert “or a connected special member”;

(b) in paragraph (2)—

(i) after “rule 5A(5) (purchase of service during the limited period)”, insert “or rule 5B(9) (purchase of service during the extended limited period)”;

(ii) after “of Part 11” insert “as the case may be”;

(c) in paragraph (3)—

(i) after “rule 5A(13)”, insert “or rule 5B(13)”;

(ii) after “of Part 11”, insert “as the case may be”.

(4) In paragraph (5), after “the limited period”, insert “or the extended limited period”.

(5) In rule 17 (converting membership from standard membership to special membership)—

(a) in paragraph (1)(a)—

(i) after “person who is”, insert “a special firefighter member, or is”;

(ii) after “special firefighter member”, insert “or a connected special member”;

(b) in paragraph (3)—

(i) after “rule 5A(5)”, insert “or rule 5B(9)”;

(ii) after “of Part 11”, insert “as the case may be”;

(c) in paragraph (4)—

(i) after “rule 5A(13)”, insert “or rule 5B(13)”;

(ii) after “of Part 11”, insert “as the case may be”;

(d) in paragraph (8), after “the limited period”, insert “or the extended limited period”.

(6) In rule 18 (converting membership from standard membership to special membership: special pensioner members)—

- (a) in paragraph (1)(a), after “person who is” insert “a special pensioner member, or is”;
- (b) in paragraph (3)—
 - (i) after “rule 5A(5) (purchase of service during the limited period)”, insert “or rule 5B(9) (purchase of service during the extended limited period)”;
 - (ii) after “of Part 11”, insert “as the case may be”;
- (c) in paragraph (4)—
 - (i) after “rule 5A(13)”, insert “or rule 5B(13)”;
 - (ii) after “of Part 11”, insert “as the case may be”.

(7) In paragraph (8), after “the limited period”, insert “or the extended limited period”.

(8) After rule 18, insert—

“Converting membership – election made during limited period

19.—(1) This rule applies where a member has made, at the same time as an election under rule 5A of Part 11 to purchase service during the limited period—

- (a) an election under rule 16(5) to convert special membership to standard membership;
- (b) an election under rule 17(5) to convert standard membership to special membership;
- (c) an election under rule 18(5) to have pensionable service treated as special pensionable service.

(2) Where that member makes an election under rule 5B of Part 11 to purchase service during the extended limited period—

- (a) any service purchased is to be converted to service as a special member or as a standard member, in accordance with the election referred to in paragraph (1)(a), (b), or (c);
- (b) the member may decide to revoke the election referred to in paragraph (1)(a), (b) or (c) and to make no new election under rule 16, 17 or 18 in respect of the service purchased during the limited period in accordance with rule 5A of Part 11 or the service purchased during the extended limited period in accordance with rule 5B of Part 11, or
- (c) the member may make a new election under rule 16, 17 or 18 in respect of both the service purchased during the limited period in accordance with rule 5A of Part 11 and the service purchased during the extended limited period in accordance with rule 5B of Part 11.

(3) Rule 20 (revocation of conversion election made during limited period) applies in respect of a decision to revoke under paragraph (2)(b).

(4) Any new election made under paragraph (2)(c)—

- (a) is to be made in accordance with rule 16, 17 or 18;
- (b) must be made at the same time as the election to purchase service during the extended limited period, and
- (c) must be made in respect of both the service purchased during the limited period and the service purchased during the extended limited period, so that all of the service is converted to service as a special member or as a standard member, or treated as special pensionable service.

(5) Where a new election is made under paragraph (2)(c), the election made under rule 16(5), 17(5) or 18(5) during the limited period is revoked, and the revocation takes effect on the day that the new election is made.

Revocation of conversion election made during limited period

20.—(1) A member to whom rule 19 applies may apply in writing to the authority for a new statement under rule 16, 17 or 18, as the case may be.

(2) Any application under paragraph (1) must be made at the same time as an application under rule 5B(9) of Part 11 (purchase of service during the extended limited period).

(3) At the same time as the authority give the notice under rule 5B(13) of Part 11, the authority must provide a statement referred to in rule 16(3), 17(4) or 18(4), as the case may be.

(4) Where the applicant elects to revoke the previous election decision, the election must be made at the same time as the election to purchase service during the extended limited period under rule 6A of Part 11 and may not be made at any other time.

(5) An election under paragraph (4) must be made by giving written notice to the authority and takes effect on the date on which the notice is received by the authority.”.

Amendment of Part 14

8. In Part 14 (payment of awards), in rule 4 (pensions under more than one contract of employment), in paragraph (3), after “rule 5A(5)”, insert “(purchase of service during the limited period) or rule 5B(9) (purchase of service during the extended limited period)”.

Amendment of Annex 1

9. In Annex 1 (ill health pensions), in paragraph 6, after “of Part 11”, insert “or, if a notice has been given under rule 5B(19) of that Part, set out in that notice”.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Firemen's Pension Scheme Order 1992 (S.I. 1992/129) and the Firefighters' Pension Scheme (England) Order 2006 (S.I. 2006/3432), to extend the period during which persons who were employed in England as retained firefighters have access to a pension scheme.

The Firefighters' Pension Scheme (England) (Amendment) Order 2014 (S.I. 2014/445) amended the New Firefighters' Pension Scheme (England) ("the Scheme") set out in Schedule 1 to S.I. 2006/3432), to provide those persons who were employed in England as retained firefighters during the period from 1st July 2000 to 5th April 2006 inclusive with access to a pension scheme for that period. This Order extends that period so that it commences on 7th April 2000 ("the extended limited period").

Article 2 makes a consequential amendment to the Firefighter's Pension Scheme 1992, set out in Schedule 2 to S.I. 1992/129.

The Schedule to this Order amends the Scheme.

Paragraphs 1 to 3 amend Parts 1 (citation and interpretation), 2 (membership, cessation and retirement) and 3 (personal awards) of the Scheme to provide for the extended limited period.

Paragraph 4 amends Part 5 of the Scheme (awards on death) to provide for the award of death grants in relation to the extended limited period.

Paragraph 5 makes minor amendments to Part 10 (qualifying service and pensionable scheme) to reflect the extended limited period.

Paragraph 6 inserts new rules 5B, 5C, 6C, 6D and 6E into Part 11 of the Scheme (pensionable pay, pension contributions and purchase of additional service) to provide for the purchase of service during the extended limited period and to make provision in relation to payment.

Paragraph 7 amends Part 12 of the Scheme (transfers into and out of the Scheme) to provide for the conversion of service purchased during the extended limited period, and to provide for cases where a conversion decision was made previously and service is now purchased during the extended limited period.

Paragraphs 8 and 9 amend Part 14 (payment of awards) and Annex 1 (ill health pensions) of the Scheme to provide for the extended limited period.

A full impact assessment has not been produced for this instrument as no, or no significant, impact on the private or voluntary sector or community bodies is foreseen.

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