

YR ATODLEN

DIWYGIO CYNLLUN PENSIWN Y DYNION TÂN (CYMRU)

6. Yn Rhan F (gwasanaeth pensiynadwy a gwerthoedd trosglwyddo)—
- (a) yn rheol F1 (cyfrif gwasanaeth pensiynadwy a thystysgrifau ar ei gyfer)—
 - (i) ym mharagraffau (1) a (7), yn lle “serviceman” rhodder “reservist”;
 - (ii) ym mharagraff (3), hepgorer “F6”;
 - (iii) ym mharagraff (6), yn y ddau le lle mae'n digwydd, yn lle “pension or gratuity” rhodder “pension, lump sum, or gratuity”;
 - (b) ar ôl rheol F1, mewnosoder—

“F1A Reckoning of service for purposes of awards

(1) Subject to paragraph (3), for the purpose of calculating an award payable to or in respect of an employee of a fire and rescue authority by reference to any period in years (including a period of pensionable or other service) the period must be reckoned as—

$$A + \left(\frac{B}{365} \right) \text{ years}$$

where—

A is the number of completed years in the period, and

B is the number of completed days in any remaining part of a year,

and accordingly a part of a year which includes 29th February in a leap year and comprises 365 days is treated as a whole year.

(2) Where, for the purpose of calculating an award payable to or in respect of a regular firefighter—

- (a) it is necessary to determine the firefighter's pensionable service reckonable by reason of service or employment before or after a particular date (“the material date”), and
- (b) by virtue of the receipt by a fire and rescue authority of a transfer value, the firefighter is entitled to reckon a period of pensionable service (“the credited period”) by reason of service or employment for a period (“the previous employment period”) which includes the material date,

the credited period counts as pensionable service reckonable by reason of service or employment before and after the material date in the same proportion as that between the parts of the previous employment period falling before and after the material date.

(3) Subject to rule B13 and Part 6A of Schedule 2, any period of service as a part-time employee of a fire and rescue authority must be treated as service as a whole-time employee of a fire and rescue authority when calculating a person's pensionable service.”;

- (c) yn rheol F2 (gwasanaeth cyfredol), ym mharagraff (4)(a), hepgorer “(including any such additional or further contributions as are mentioned in rule G4)”;
- (d) yn rheol F4 (gwasanaeth blaenorol sy'n gyfrifadwy pan wneir taliad), hepgorer paragraffau (1), (2), (4) a (5);
- (e) hepgorer rheol F6 (gwasanaeth rhyfel);
- (f) yn rheol F6A (gwasanaeth blaenorol sy'n gyfrifadwy yn sgil colled gyfreithadwy)—
 - (i) ym mhob paragraff lle mae'n digwydd, yn lle “reckonable service” rhodder “pensionable service”;

Statws This is the original version (as it was originally made). Dim ond ar ei ffurf wreiddiol y mae'r eitem hon o ddeddfwriaeth ar gael ar hyn o bryd.

- (ii) ym mharagraff (1)(b), yn lle “section 62 of the Financial Services Act 1986” rhodder “section 138D of the Financial Services and Markets Act 2000(1)”;
- (g) yn rheol F6B (cyfrifo swm taliad adfer), ym mharagraffau (2)(b)(i) a (3), yn lle “Government Actuary” rhodder “Scheme Actuary”;
- (h) yn rheol F8 (taliadau trosglwyddo i awdurdodau Tân ac achub yn yr Alban a Lloegr), ym mharagraff (1), yn y ddau le lle mae'n digwydd, yn lle “Scottish or English fire and rescue authority” rhodder “English fire and rescue authority, the Scottish Fire and Rescue Service or the Northern Ireland Fire and Rescue Services Board”; ac
- (i) yn rheol F9 (talu gwerthoedd trosglwyddo)—
 - (i) ym mharagraff (1)(b), yn lle “an approved scheme” rhodder “a registered scheme or a qualifying recognised overseas pension scheme within the meaning of section 169 (recognised transfers) of the 2004 Act (“an overseas pension scheme”); a
 - (ii) ym mharagraff (7)(b), yn lle “an approved scheme” rhodder “a registered scheme or an overseas pension scheme”.

(1) [2000 p. 8](#); mewnosodwyd adran 138D (achosion hawlio iawndal) gan adran 24 o Ddeddf Gwasanaethau Ariannol [2012 \(p. 21\)](#).