

SCHEDULE 1

Article 2

Amendments to Schedule 1 to the Firefighters' Pension Scheme (Wales) Order 2007

Amendments to Part 1 (title and interpretation)

1.—(1) Part 1 is amended as follows.

(2) In rule 2 (interpretation) in paragraph (1)—

(a) at the appropriate place, insert—

““the 2015 Scheme” (“*Cynllun 2015*”) means the Firefighters’ Pension Scheme (Wales) 2015 which was established by the 2015 Regulations;”;

““extended limited period” (“*cyfnod cyfyngedig estynedig*”) 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) 31 March 2015;”;

““special employment period” (“*cyfnod cyflogaeth arbennig*”) means the period beginning on 7 April 2000 and ending on 5 April 2006;”.

(b) for the definition of “mandatory special period”, substitute—

““mandatory special period” (“*cyfnod arbennig gorfodol*”) 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 6 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 him before 6 April 2006 and ending on the last day of the extended limited period.”;

(c) in the definition of “special membership”, after “special firefighter member,” insert “connected special member.”.

Amendments to Part 2 (scheme membership, cessation and retirement)

2.—(1) Part 2 is amended as follows.

(2) In paragraphs (7)(b) and (11)(b) of rule 1A (special membership), for “1 July 2000” substitute “7 April 2000”.

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

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Amendments to Part 3 (personal awards)

3.—(1) Rule 2A of Part 3 (retrospective award on ill-health retirement) is amended as follows.

(2) 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 of Part 11 (purchase of service during the limited period), 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 of Part 11 (purchase of service during the extended limited period), during the period of three months beginning with the day on which the notice was served by the authority under rule 5B(15) of that Part.”

(3) After paragraph (14), insert—

“(15) A member who was, on or before 1 February 2024, 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(15) 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 the 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) The authority must refer an application made under paragraph (15) to the Scheme Actuary, who must calculate the amounts payable under paragraphs (17) and (18).”

Amendment to Part 5 (awards on death)

4.—(1) Part 5 is amended as follows.

(2) 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 7 April 2000, and
- (b) continued in such employment until the person died before 6 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 31 July 2025.

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(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 31 July 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 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, which is provided with that application, or 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 7 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 7 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

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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 rule if a death grant has been paid under rule 1A (death grant for limited period) 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 1 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 31 July 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 31 July 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 31 July 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 pension: limitation 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, which is provided with that application, or 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 1 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 3 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.”

Amendments to Part 10 (qualifying service and pensionable service)

5.—(1) Part 10 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”.

Amendments to Part 11 (pensionable pay, pension contributions and purchase of additional service)

6.—(1) Part 11 is amended as follows.

(2) In rule 2 (final pensionable pay), in paragraph (9), at the end, insert “or, if a notice has been given under rule 5B(15) of this Part, 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 5 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 5 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 1 July 2000, and

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- (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)(a) applies and if so, whether the requirement in paragraph (3)(b) was complied with, and must notify those persons to whom they determine that paragraph (3) applies before 30 April 2024.
- (5) When making a determination under paragraph (4), the authority may determine that they notified the person of their entitlement to join this Scheme as a special member in accordance with paragraph (3)(b) if it can—
 - (a) produce a file copy of a letter or an email drafted pursuant to rule 5A(4), 5A(13) or 6C(4) of this Part, as the case may be, which—
 - (i) is addressed to the person at the home address or email address which that person most recently notified the authority of before the date displayed on that letter or email, and
 - (ii) sets out the matters required by rule 5A(4), 5A(13) or 6C(4) of this Part, as the case may be, or
 - (b) establish that—
 - (i) there existed an electronic mail merge system to apply names and addresses to template letters or emails for the purpose of notifying persons of their entitlement to join this Scheme as a special member under rule 5A(4), and, if required to do so, to comply with the requirements in rule 5A(13) or 6C(4) of this Part, as the case may be,
 - (ii) the electronic mail merge system included the person's name and the last home address or email address which that person notified the authority of before the date on which the authority reasonably estimate that the letter or email was sent, and
 - (iii) there existed a template letter or email setting out the matters required by rule 5A(4), rule 5A(13) or rule 6C(4) of this Part, as the case may be.
- (6) For the purposes of paragraphs (3), (4) and (5), an authority has complied with the requirements in rule 6C(4) of this Part if—
 - (a) it was not reasonably practicable for that authority to give notice in accordance with rule 6C(4) on or before 31 May 2015, and
 - (b) the authority gave the notice as soon as was reasonably practicable after 31 May 2015.
- (7) 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⁽¹⁾ (resolution of disputes) and the Occupational Pension Schemes (Internal Dispute Resolution Procedures Consequential and Miscellaneous Amendments) Regulations 2008⁽²⁾.
- (8) 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—

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

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

- (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.
- (9) Where paragraph (1) applies—
- (a) subject to rule 6A(12) 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(11) of this Part, where a person has elected to transfer their accrued rights in the 1992 Scheme to their special membership.
- (10) The authority must use reasonable endeavours to notify, before 30 April 2024, 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.
- (11) 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.
- (12) An application under paragraph (11) must be made—
- (a) within 6 months of receiving the notification in paragraph (10), or
 - (b) if no such notification has been received, before 30 November 2024.
- (13) An application under paragraph (11) 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.
- (14) 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.
- (15) Within 3 months of receiving an application under paragraph (11), the authority must give the applicant a notice setting out—

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- (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.

(16) 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.

(17) In a case where a member makes an application under paragraph (12)(b) after 31 July 2025, the authority must consult the Scheme Actuary when preparing the notice under paragraph (15).

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 1 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 of rule 5A 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 1 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 must 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

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(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 competent 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 of this Part 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) a lump sum contribution, or

(b) periodic contributions which must be calculated in accordance with guidance provided by the Scheme Actuary over a period agreed between the person and the authority, such period not exceeding—

(i) 10 years, beginning on the date of such an agreement, in relation to special period pension contributions which relate to service on or after 1 July 2000;

(ii) 10 years plus half the number of years of service, or if longer, 20 years, beginning on the date of such an agreement, in relation to special period pension contributions which relate to service before 1 July 2000,

except where the person's liability amounts to less than £100, in which case those contributions must be paid by way of a lump sum contribution."

(e) in paragraph (6), for "pursuant to a notice to commute" to the end of the paragraph, substitute—

"—

(a) pursuant to a notice to commute a portion of the member's pension under rule 9 or rule 10 (commutation: small pensions) of Part 3;

(b) under paragraph (8) of rule 1A or under paragraph (12) of rule 2A of Part 3."

(f) in paragraphs (7) and (7A), after "this Scheme" in each place it occurs, insert "or purchase additional service during the extended limited period";

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- (g) for paragraph (8), substitute—
- “(8) The mandatory special period pension contributions may be paid by way of—
- (a) a lump sum contribution, or
 - (b) periodic contributions which must be calculated in accordance with guidance provided by the Scheme Actuary over a period agreed between the person and the authority, such period not exceeding—
 - (i) 10 years, beginning on the date of such an agreement, in relation to special period pension contributions which relate to service on or after 1 July 2000;
 - (ii) 10 years plus half the number of years of service, or if longer, 20 years, beginning on the date of such an agreement, in relation to special period pension contributions which relate to service before 1 July 2000,except where the person’s liability amounts to less than £100, in which case those contributions must be paid by way of a lump sum contribution.”

(h) in paragraph (10), for “pursuant to a notice to commute” to the end of the paragraph, substitute—

“—

 - (a) pursuant to a notice to commute a portion of the member’s pension under rule 9 or rule 10 of Part 3;
 - (b) under paragraph (8) of rule 1A or under paragraph (12) of rule 2A of Part 3.”

(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 4 months beginning with the date on which such notice was given, or
 - (b) where the authority gave notice under rule 5B(10) of this Part, during the period of 6 months beginning with the date on which such notice was given.”;
 - (b) in paragraph (3), after “under rule 5A(13)” insert “or rule 5B(15) 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, before the pension to which the lump sum relates comes into payment, subject to any deduction from the lump sum pursuant to paragraph (2), (6) or (10) of rule 6A.”;
 - (d) in paragraph (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 (14), 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 31 July 2025.

(14) Where a person did not receive a notification from the authority under rule 5B(10) of this Part, an election under paragraph (1) may take effect after 31 July 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 of 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 that 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 in paragraph (5).

(2) The compensation deduction must—

- (a) be calculated on the advice of the Scheme Actuary;
- (b) 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”);
- (c) include interest calculated at the past interest rate and applied to that amount of tax relief as described under rule 6A(13), having taken into account any tax relief

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on mandatory special period pension contributions that has been received through PAYE.

- (3) The compensation scenario means that it is assumed that—
 - (a) the special member had been entitled to join this Scheme as a special member on the first day of the mandatory special period,
 - (b) from that date, the special member had paid the mandatory special period 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 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 tax rate 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.”

Amendments to Part 12 (transfers into and out of the Scheme)

7.—(1) Part 12 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(11) (purchase of service during the extended limited period)”;
 - (ii) after “under rule 5A(13)” insert “or rule 5B(15)”;
 - (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(15) 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(11) (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(15)”;
 - (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) (purchase of service during the limited period)”, insert “or rule 5B(11) (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(15)”;
 - (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(11) (purchase of service during the extended limited period)”;
 - (ii) at the end, insert “as the case may be”;
 - (c) in paragraph (4)—
 - (i) after “rule 5A(13)”, insert “or rule 5B(15)”;
 - (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 the 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) of this Part to convert special membership to standard membership;
- (b) an election under rule 17(5) of this Part to convert standard membership to special membership;
- (c) an election under rule 18(5) of this Part 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—

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- (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 of this Part 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 of this Part 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 of this Part (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) of this Part 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 the limited period

- 20.**—(1) A member to whom rule 19 of this Part applies may apply in writing to the authority for a new statement under rule 16, 17 or 18 of this Part, as the case may be.
- (2) Any application under paragraph (1) must be made at the same time as an application under rule 5B(11) 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(15) 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.”

Amendments to Part 14 (payment of awards)

- 8.**—(1) Part 14 is amended as follows.
- (2) 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(11) (purchase of service during the extended limited period)”.

Amendment to Annex 1 (ill-health pensions)

9.—(1) Annex 1 is amended as follows.

(2) In paragraph (6), at the end, insert “or, if a notice has been given under rule 5B(15) of that Part, set out in that notice”.