EXPLANATORY MEMORANDUM TO

THE FIREFIGHTERS' PENSION SCHEME (ENGLAND) (AMENDMENT) (NO. 2) ORDER 2026

2026 No. 301

1. Introduction

1.1 This Explanatory Memorandum has been prepared by the Ministry of Housing, Communities and Local Government and is laid before Parliament by Command of His Majesty.

1.2 This memorandum contains information for the Joint Committee on Statutory Instruments.

2. Declaration

2.1 Samantha Dixon, Parliamentary Under Secretary of State at the Ministry of Housing, Communities and Local Government confirms that this Explanatory Memorandum meets the required standard.

2.2 Michelle Warbis, Deputy Director for Local Tax and Pensions, at MHCLG confirms that this Explanatory Memorandum meets the required standard.

3. Contact

3.1 Anthony Mooney at MHCLG can be contacted by email at the following address regarding any queries regarding the instrument: firepensionsteam@communities.gov.uk.

Part One: Explanation, and context, of the Instrument

4. Overview of the Instrument

What does the legislation do?

4.1 The Firefighters' Pension Scheme (England) (Amendment) (No. 2) Order 2026 corrects an error in the Firefighters' Pension Scheme (England) (Amendment) Order 2026 by removing a placeholder and specifying the commencement date for that Order, to ensure those regulations work as intended.

Where does the legislation extend to, and apply?

4.2 The extent of this instrument (that is, the jurisdiction(s) which the instrument forms part of the law of) is England and Wales.

4.3 The territorial application of this instrument (that is, where the instrument produces a practical effect) is England.

5. Policy Context

What is being done and why?

5.1 The Firefighters' Pension Scheme (England) (Amendment) Order 2026 (S.I. 2026/281) was introduced to ensure that the Matthews remedy is properly implemented and to ensure that the 2018 ruling by the Court of Justice of the European Union is properly given effect ensuring the entitlement of retained firefighters to access the 2006 Scheme. This instrument corrects the omission of the

'coming into force date' on those regulations and ensures they come into force on 1 April 2026.

What was the previous policy, how is this different?

5.2 The policy has not changed. This instrument corrects the error in the Firefighters' Pension Scheme (England) (Amendment) Order 2026.

6. Legislative and Legal Context

How has the law changed?

6.1 This instrument corrects an error identified within the Firefighters' Pension Scheme (England) (Amendment) Order 2026.

Why was this approach taken to change the law?

6.2 This is the only practical approach to rectify the errors which have been identified.

7. Consultation

Summary of consultation outcome and methodology

7.1 Consultation was carried out for the purposes of the Firefighters' Pension Scheme (England) (Amendment) Order 2026 and this Order is an extension of that. The Firefighters' Pension Scheme (England) (Amendment) (No.2) Order 2026 is to rectify an error so we do not consider further consultation is necessary.

8. Applicable Guidance

8.1 No guidance will be issued by the Ministry of Housing, Communities and Local Government on this SI.

Part Two: Impact and the Better Regulation Framework

9. Impact Assessment

9.1 An Impact Assessment has not been prepared for this instrument because the instrument corrects an error within the Firefighters' Pension Scheme (England) (Amendment) Order 2026.

Impact on businesses, charities and voluntary bodies

9.2 There is no, or no significant, impact on business, charities or voluntary bodies because the legislation does not impact on them.

9.3 The legislation does not impact small or micro businesses.

9.4 There is no impact on fire and rescue authorities as this SI corrects an error in the Firefighters' Pension Scheme (England) (Amendment) Order 2026.

10. Monitoring and review

What is the approach to monitoring and reviewing this legislation?

10.1 We do not plan to monitor this instrument as it amends errors rather than implementing new policy.

10.2 The instrument does not include a statutory review clause as section 28(1) of the Small Business, Enterprise and Employment Act 2015 does not apply.

Part Three: Statements and Matters of Particular Interest to Parliament

11. Matters of special interest to Parliament

11.1 This Order will come into force before 21 days have passed since it was laid in Parliament. As stated above, the Firefighters' Pension Scheme (England) (Amendment) Order 2026 will come into force on 1 April 2026, although because of the error identified it is defective. This Order corrects the errors. If it is not corrected then there is a risk of confusion in the sector and a delay to the provision of remedy.

12. European Convention on Human Rights

12.1 As the instrument is subject to negative procedure and does not amend primary legislation no statement is required.

13. The Relevant European Union Acts

13.1 This instrument is not made under the European Union (Withdrawal) Act 2018, the European Union (Future Relationship) Act 2020 or the Retained EU Law (Revocation and Reform) Act 2023 ("relevant European Union Acts").