SCOTTISH STATUTORY INSTRUMENTS

2025 No. 406

PUBLIC SERVICE PENSIONS

The Firefighters' Pension Scheme (Scotland) Amendment Order 2025

Made - - - -	*16th December 2025*
Laid before the Scottish Parliament	*18th December 2025*
Coming into force - -	*21st February 2026*

The Scottish Ministers make the following Order in exercise of the powers conferred by section 34(1), (2) and (4)(**a**) and section 60(2)(a)(**b**) of the Fire and Rescue Services Act 2004(**c**).

In accordance with section 34(5) of that Act, the Scottish Ministers have consulted with such persons as they consider appropriate.

Citation and commencement

1. This Order may be cited as the Firefighters' Pension Scheme (Scotland) Amendment Order 2025 and comes into force on 21 February 2026.

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

2. Schedule 1 of the Firefighters' Pension Scheme (Scotland) Order 2007(**d**) is amended in accordance with the schedule of this Order.

IVAN MCKEE
Authorised to sign by the Scottish Ministers

St Andrew's House,
Edinburgh
16th December 2025

(**a**) Section 34 was relevantly amended by paragraph 66 of schedule 7 of the Police and Fire Reform (Scotland) Act 2012 (asp 8), paragraph 27 of schedule 8 of the Public Service Pensions Act 2013 (c. 25) and by S.I. 2013/602. The functions of the Secretary of State as regards Scotland were transferred to the Scottish Ministers by virtue of the Scotland Act 1998 (Transfer of Functions to the Scottish Ministers etc.) Order 2005 (S.I. 2005/849).
(**b**) Section 60 has been subject to amendments which are not relevant to this Order.
(**c**) 2004 c. 21. The functions of the Secretary of State under section 34(1) to (5) and (8) of this Act as regards Scotland were transferred to the Scottish Ministers by virtue of S.I. 2005/849. The function of the Secretary of State under section 60(2)(a) as regards Scotland was transferred to the Scottish Ministers, only so far as the function is exercisable in relation to Regulations or Orders made by the Scottish Ministers, by virtue of S.I. 2005/849.
(**d**) S.S.I. 2007/199, relevantly amended by S.S.I. 2014/110, S.S.I. 2014/119, S.S.I. 2024/26 and S.S.I. 2024/295.

SCHEDULE

Article 2

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

1. In Part 1 (citation and interpretation), in rule 2(1) (interpretation)—

(a) in the definition of "extended limited period"(**a**), in paragraph (a), after "joined" insert "(or, in the case of a retained firefighter opt-out member, rejoined)", and

(b) after the definition of a "retained firefighter" insert—

""retained firefighter opt-out member" means a retained firefighter who—

(a) joined this Scheme after 6 April 2006, and

(b) left this Scheme before 31 March 2015,".

2. In Part 3 (personal awards), in rule 1A(8) (special member's ordinary pension)(**b**), after "Part 11" insert "and rules 17 and 18 of Part 12".

3. In Part 5 (awards on death)—

(a) in rule 1B (death grant for extended limited period)(**c**)—

(i) in paragraphs (2)(**d**) and (3)(**e**), for "2025" substitute "2026", and

(ii) in paragraphs (6)(b), (8) and (9), for "additional", in each place it occurs, substitute "extended",

(b) in rule 1C (additional death grant)(**f**)—

(i) in paragraph (1)(b), after "this Scheme" insert "or was eligible to make an election", and

(ii) in paragraphs (1)(c)(**g**), (2)(**h**) and (3)(**i**), for "2025" substitute "2026",

(c) after rule 2 (post-retirement death grant)(**j**) insert—

"Missed pension lump sum grant

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

(a) would have been a special firefighter member if, within the period required by rule 6B(1)(**k**) or (12)(**l**) of Part 11, they had elected to pay the mandatory special period pension contribution,

(b) would have been eligible to receive special pension payments or additional special pension payments, as applicable, under rule 1A of Part 3, and

(c) died during the period referred to in paragraph (2).

(2) For the purposes of paragraph (1)(c) the period is—

(a) if the person was not employed as a retained firefighter at the time of their death, between 7 April 2000 and 5 April 2006, or

(b) otherwise, between 6 April 2006 and 17 September 2026.

(**a**) The definition of "extended limited period" was inserted by paragraph 1(2)(a) of the schedule of S.S.I. 2024/26 and was amended by paragraph 1 of the schedule of S.S.I. 2024/295.
(**b**) Rule 1A was inserted by paragraph 3(b) of the schedule of S.S.I. 2014/110.
(**c**) Rule 1B was inserted by paragraph 4(1) of the schedule of S.S.I. 2024/26.
(**d**) Paragraph (2) of rule 1B was amended by paragraph 2(a)(i) of the schedule of S.S.I. 2024/295.
(**e**) Paragraph (3) of rule 1B was amended by paragraph 2(a)(ii) of the schedule of S.S.I. 2024/295.
(**f**) Rule 1C was inserted by paragraph 4(1) of the schedule of S.S.I. 2024/26.
(**g**) Paragraph (1)(c) of rule 1C was amended by paragraph 2(b)(i) of the schedule of S.S.I. 2024/295.
(**h**) Paragraph (2) of rule 1C was amended by paragraph 2(b)(ii) of the schedule of S.S.I. 2024/295.
(**i**) Paragraph (3) of rule 1C was amended by paragraph 2(b)(iii) of the schedule of S.S.I. 2024/295.
(**j**) Paragraph (2) of rule 2 was amended by paragraph 5(c) of the schedule of S.S.I. 2014/110.
(**k**) Paragraph (1) of rule 6B was substituted by paragraph 6(7)(a) of the schedule of S.S.I. 2024/26.
(**l**) Paragraph (12) of rule 6B was amended by paragraph 6(7)(f) of the schedule of S.S.I. 2024/26.

(3) An application for a missed pension lump sum grant may be made by—

(a) the spouse or civil partner of the deceased, or

(b) if the deceased was not married or in a civil partnership at the time of their death, or where their spouse or civil partner has died since the deceased's death—

(i) a child of the deceased, or

(ii) if the deceased did not have children at the time of their death, or where their children have died since the deceased's death, the persons who are beneficially entitled to the personal estate of the deceased.

(4) Subject to paragraph (6), the missed pension lump sum grant is a lump sum equal to the value, together with interest, of the pension payments the deceased would have received up to the date of their death if, at the date of their death, they had been a member of this Scheme who had made contributions equivalent to their contributions under rules 6A (Election to purchase service during the limited period or the extended limited period) and 6B (Election to purchase service during the limited period or the extended limited period: supplemental provision) of Part 11.

(5) The interest payable in accordance with paragraph (4) must be calculated in accordance with rule 1A(9) of Part 3 as if references in that rule to paragraph (8) were references to paragraph (4) of this rule.

(6) The amount of the missed pension lump sum grant must be reduced by the value of the deceased's contributions under rules 6A and 6B of Part 11.

(7) Any application for a grant under this rule must—

(a) be made in writing to the authority who most recently employed the deceased as a firefighter,

(b) be made by the spouse, civil partner, child or personal representative of the deceased, as applicable,

(c) confirm the date on which the deceased took up employment as a retained firefighter,

(d) where the deceased left that employment, confirm the date on which they left,

(e) where the deceased took up employment as a regular firefighter, confirm the date on which they took up that employment,

(f) if the deceased joined this Scheme as a standard member or joined the 1992 Scheme, confirm the date on which they joined the Scheme and, if it was the case, the date on which they made an election not to pay pension contributions under rule 5 of Part 2 of this Scheme or under G3 of the 1992 Scheme(**a**) (as applicable), and

(g) provide a copy of the deceased's death certificate.

(8) Within two months of 21 February 2026, the authority must use reasonable endeavours to notify all persons who may be entitled to a missed pension lump sum grant that they may be so entitled.

(9) Subject to paragraph (10), an application under paragraph (7) must be made to the authority by 17 September 2026.

(10) Where a person did not receive a notification from the authority under paragraph (8), an application under paragraph (7) may be made after 17 September 2026.

(11) Where the authority decides that a missed pension lump sum grant is payable, the authority must pay the missed pension lump sum grant during the period of three months beginning with the date on which the application for the payment was received.

(**a**) S.I. 1992/129, to which there are amendments not relevant to this Order.

Survivor's missed pension lump sum grant

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

(a) is eligible to apply for a missed pension lump sum grant under rule 3,

(b) has made an application under rule 3(7), and

(c) is not eligible to apply for an additional death grant under rule 1C.

(2) The person may apply for a survivor's missed pension lump sum grant.

(3) An application for a grant under this rule must—

(a) be made in writing to the authority who most recently employed the deceased as a firefighter,

(b) be made by the spouse, civil partner, child or personal representative of the deceased, as applicable, and

(c) confirm that the applicant is not eligible to apply for an additional death grant under rule 1C.

(4) The amount of the payment under this rule must be calculated in accordance with the formula—

$$0.1 \; x \; A \; x \; B$$

where—

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

B is the number of years (which has the meaning in rule 6(2) of Part 10) from 1 July 2000 to the end date of the deceased's extended limited period (the "relevant period").

(5) The authority must determine the period of the deceased's service during the relevant period from its records.

(6) Where the authority is not able to determine the period of the deceased's service during the relevant period from its records, the applicant may provide the authority with documents to assist it to determine the deceased's period of service during the relevant period and the authority must determine the period of the deceased's service from those documents.

(7) Where the authority is not able to determine the period of the deceased's service during the relevant period and the authority does not hold records of the deceased's pay for that period, and the applicant cannot provide the authority with the necessary documents, the authority may estimate the deceased's pensionable pay for that period from the records which it holds and may, in particular, estimate this on the basis of the average of recent pay data for retained firefighters at the same station or stations as that at which the deceased was based for the relevant period.

(8) Where the authority has estimated the pay of the deceased in accordance with paragraph (7), the authority must determine the deceased's period of pensionable service during the relevant period.

(9) Where the deceased's service was as a retained firefighter, the authority must determine the deceased's retained pensionable service during the relevant period by calculating the same proportion of whole-time service as that which their actual pensionable pay or, as the case may be, their pensionable pay as estimated by the authority under paragraph (7), bears to their reference pay for each year of service during that period.

(10) Within two months of 21 February 2026, the relevant authority must use reasonable endeavours to notify all persons who may be entitled to a survivor's missed pension lump sum payment that they may be so entitled.

(11) Subject to paragraph (12), an application under paragraph (3) must be made to the relevant authority by 17 September 2026.

(12) Where a person did not receive a notification from the authority under paragraph (10), an application under paragraph (3) may be made after 17 September 2026.

(13) Where the authority decides that a survivor's missed pension lump sum payment is payable, the authority must pay the survivor's missed pension lump sum grant during the period of three months beginning with the date on which the application for the payment was received.

Missed pension lump sum grant and survivor's missed pension lump sum grant: restrictions

5.—(1) Subject to paragraph (3), a missed pension lump sum grant or a survivor's missed pension lump sum grant is not payable to a person who is convicted of the murder of the deceased.

(2) Subject to paragraph (4), where a person is convicted of the culpable homicide or manslaughter of the deceased, the authority may, as it thinks fit, withhold the missed pension lump sum grant or the survivor's missed pension lump sum grant—

(a) in whole or in part, and

(b) permanently or temporarily.

(3) Where a conviction of the description mentioned in paragraph (1) is quashed on appeal, the missed pension lump sum grant or the survivor's missed pension lump sum grant is payable.

(4) Where a conviction of the description mentioned in paragraph (2) is quashed on appeal, the missed pension lump sum grant or the survivor's missed pension lump sum grant is payable in full, less any partial payment that has already been made.

(5) Nothing in paragraphs (3) or (4) affects the application of paragraphs (1) or (2) if the person whose conviction is quashed is subsequently convicted of the murder, culpable homicide or manslaughter of the deceased.".

4. In Part 11 (pensionable pay, pension contributions and purchase of additional service), in rule 6B (election to purchase service during the limited period or the extended limited period: supplemental provision), in paragraphs (13) and (14)(**a**), for "31 March 2025" substitute "17 September 2026".

5. In Part 12 (transfers into and out of the scheme)—

(a) in rule 17 (converting membership from standard membership to special membership), for sub-paragraph (a) of paragraph (1)(**b**) substitute—

"(a) to a person who is a standard member of this Scheme and who is—

(i) a special firefighter member,

(ii) entitled to join this Scheme as a special firefighter member or a connected special member,

(iii) subject to rules 18A and 18B, a special pensioner member who was previously a special deferred member, or

(iv) subject to rule 18B, a special deferred member,",

(b) in rule 18 (converting membership from standard membership to special membership – special pensioner members), in paragraph (1)(a)(**c**) for "or a lower tier ill-health pension",

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(**a**) Paragraphs (13) and (14) of rule 6B were inserted by paragraph 6(7)(g) of the schedule of S.S.I. 2024/26.

(**b**) Sub-paragraph (a) of paragraph (1) of rule 17 was amended by paragraphs 7(5)(a)(i) and (ii) of the schedule of S.S.I. 2024/26.

(**c**) Sub-paragraph (a) of paragraph (1) of rule 18 was amended by paragraph 7(6)(a) of the schedule of S.S.I. 2024/26.

substitute ", a lower tier ill-health pension or, subject to rule 18B, a deferred pension under rule 5 of Part 3",

(c) after rule 18(**a**), insert—

"Converting membership from standard membership to special membership – special pensioner members who were previously special deferred members

18A.—(1) This rule applies to a person to whom rule 17 applies and who is a special pensioner member who was previously a special deferred member.

(2) Where the member makes an election under rule 17(5), the amount payable under that rule must be—

(a) calculated in accordance with guidance provided by the Scheme Actuary, and

(b) paid by lump sum payment.

(3) When the payment required by rule 17(5) has been paid, and subject to rule 17(7)—

(a) the member's pensionable service as a standard member must be treated as special pensionable service,

(b) the member must continue to receive their ordinary or ill-health pension in respect of their pensionable service as a standard member, and

(c) the member must, in addition, receive their special member's ordinary pension or ill-health pension in respect of their special pensionable service as a special member but the special member's ordinary pension or ill-health pension in respect of their special pensionable service must be reduced in accordance with tables produced by the Scheme Actuary, so that the total amount of pension that the member receives in accordance with sub-paragraph (b) and this sub-paragraph does not exceed the amount they would have received as a special member if—

(i) they had not been an ordinary member of the Scheme, and

(ii) all of their service from the start of the mandatory special period to the date that the member's special member's ordinary pension or ill-health pension, as the case may be, becomes payable and which is eligible to be treated as special pensionable service, was treated as special pensionable service.

Converting membership from standard membership to special membership – additional provisions

18B.—(1) This rule applies to a person to whom rule 17 or 18 applies and who is—

(a) a special deferred member,

(b) a special pensioner member who was previously a special deferred member, or

(c) in receipt of a deferred pension under rule 5 of Part 3.

(2) Within two months of 21 February 2026 the relevant authority must use reasonable endeavours to notify the person of their eligibility to apply to convert their membership in accordance with rule 17 or 18, as applicable.

(3) A person to whom this rule applies—

(a) does not need to make an application under rule 17(2) or 18(2) at the same time as they make an application under rule 5A(5) or 5B(9) of Part 11,

(b) does not need to make an election under rule 17(5) or 18(5) at the same time as they make their election under rule 6A of Part 11,

(c) must not make an election under rule 17(5) or 18(5) more than three months after receiving the statements referred to in rule 17(4) or 18(4), and

(**a**) Rule 18 was inserted by paragraph 11(j) of the schedule of S.S.I. 2014/110 and was amended by S.S.I. 2014/149 and S.S.I. 2024/26.

(d) must not, in any event, make an election under rule 17(5) or 18(5) after 17 September 2026.

(4) The authority must provide the statements referred to in rule 17(4) or 18(4) within three months of receiving an application under rule 17(2) or 18(2), as applicable.

(5) Where a person did not receive a notification from the authority under paragraph (2), despite the authority using reasonable endeavours to notify them as required by that paragraph, an election under rule 17(5) or 18(5), as applicable, may be made after 17 September 2026.".

6. In Part 14 (miscellaneous provisions), after rule 6 (death on or before 31st March 2007 of retained or volunteer firefighter employed before 6th April 2006), insert—

"Retained firefighter opt-out member

7.—(1) This rule applies to a person who—

(a) is a retained firefighter opt-out member or the spouse, civil partner or child of a retained firefighter opt-out member who is deceased, and

(b) before 21 February 2026—

(i) received an award, benefit, pension or any other payment under this Scheme or,

(ii) in respect of a person who is a retained firefighter opt-out member, purchased or converted service under this Scheme.

(2) Subject to paragraph (5), and notwithstanding any provision of this Scheme, a person to whom this rule applies may apply to the authority for an additional entitlement.

(3) The additional entitlement must represent the period of the extended limited period during which the member or deceased member ceased to be a member of this Scheme.

(4) Within two months of 21 February 2026, the authority must use reasonable endeavours to notify the person of their eligibility for an additional entitlement.

(5) An application under paragraph (2) must—

(a) be made in writing,

(b) include such information as the authority reasonably requires to decide it, and

(c) subject to paragraph (6), not be made after 17 September 2026.

(6) Where a person did not receive a notification from the authority under paragraph (4), despite the authority using reasonable endeavours to notify them as required by that paragraph, an application under paragraph (2) may be made after 17 September 2026.

(7) Where the authority decides that an additional entitlement is payable, the authority must pay the additional entitlement during the period of three months beginning with the date on which the application for the payment was received.".

EXPLANATORY NOTE

(This note is not part of the Order)

The Firefighters' Pension Scheme (Scotland) Amendment Order 2025 ("the Order") amends the Firefighters' Pension Scheme (Scotland) Order 2007 (S.S.I. 2007/199) ("the Scheme"). The schedule of the Order makes various amendments to the Scheme relating to retained firefighters. These include amendments to introduce new awards which are payable following the death of a retained firefighter, to extend the deadline for their purchase of service during the extended limited period and to amend the eligibility criteria for some awards and conversions.

Paragraph 1 introduces the term "retained firefighter opt-out member" and amends the definition of the "extended limited period" for these members. Paragraph 6 allows a retained firefighter opt-out member, or the spouse, civil partner or child of a retained firefighter opt-out member who is deceased, to make an application for any additional sums that might be payable to them as a result of the change to the definition of the extended limited period.

Paragraph 2 amends rule 1A(8) (special member's ordinary pension) of Part 3 to expand the categories of member to whom a lump sum is payable under that rule.

Paragraph 3 introduces the missed pension lump sum grant and the survivor's missed pension lump sum grant. It includes details of restrictions to be applied in respect of both grants. It also changes the eligibility criteria in rule 1C (additional death grants) so that those eligible to join the Scheme under rule 6A (election to purchase service during the limited period or the extended limited period) of Part 11 (pensionable pay, pension contributions and purchase of additional service), in addition to those who elected to join it, will be eligible for the additional death grant. Finally, it updates the deadlines for applications for the death grant for the extended limited period and the additional death grant to 17 September 2026.

Paragraph 4 amends rule 6B (election to purchase service during the limited period or the extended limited period: supplemental provision) of Part 11 to update the deadline for making an election to purchase service to 17 September 2026.

Paragraph 5 amends rules 17 (converting membership from standard membership to special membership) and 18 (converting membership from standard membership to special membership – special pensioner members) of Part 12 (transfers into and out of the Scheme) to extend the categories of members eligible to convert their standard membership to special membership. It also introduces additional provision in relation to converting membership from standard membership to special membership and provision in relation to converting membership from standard membership to special membership in respect of special pensioner members who were previously special deferred members.

No business and regulatory impact assessment has been prepared for this Order as no impact upon business, charities, or voluntary bodies is foreseen.

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