POLICY NOTE

THE FIREFIGHTERS' PENSION SCHEME (SCOTLAND) AMENDMENT ORDER 2025

SSI 2025/406

The above instrument was made in exercise of the powers conferred by section 34(1), (2) and (4) and section 60(2)(a) of the Fire and Rescue Services Act 2004. This instrument is subject to the negative procedure.

Summary Box

This Order makes further amendments to the New Firefighters' Pension Scheme (Scotland), which is set out in schedule 1 of the Firefighters' Pensions Scheme (Scotland) Order 2007 (S.S.I. 2007/199) ("the 2007 Order"). Schedule 1 of the 2007 Order is amended to provide a cohort of retained firefighters with further options to purchase historic pensionable service. This broadly mirrors changes planned to be made to the equivalent UK Firefighters' scheme as a result of case law.

Policy Objectives

The Scottish Government has identified a number of areas which should have been covered by the 'Matthews' remedy but were not captured by the legislative changes introduced in 2014 and 2023.

This policy reflects the Scottish Minister's commitment to provide the same additional remedy and flexibility to those members who were employed as retained firefighters between 7 April 2000 and 5 July 2006, through further access to the modified provisions of the 2007 Order (referred to as the modified scheme). Amendments to schedule 1 of the 2007 Order also extend the time limit for this options exercise so that the deadline for making relevant applications and elections will be 17 September 2026, with a further discretion, where the applicable conditions are met, for certain late applications and elections to be accepted after 17 September 2026 in relation to the new provisions listed below.

The Order inserts new rules into the New Firefighters' Pension Scheme rules set out in schedule 1 of the 2007 Order in relation to the following matters:-

- Missed pension lump sum grant;
- Survivor's missed pension lump sum grant;
- Firefighters who joined as a special deferred member are now able to convert their standard service to special service;
- Firefighters who joined the scheme and were unable to purchase periods of opted out service as special service can now do so; and
- Firefighters who retired from the standard 2006 scheme with a Member Initiated Early Retirement can now convert standard service to special service.

UN Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024 Compatibility
The Scottish Ministers have made the following statement regarding children's rights.

In accordance with section 23(2) of the United Nations Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024, the Scottish Ministers certify that, in their view, the Firefighters' Pension Scheme (Scotland) Amendment Order 2025 is compatible with the UNCRC requirements as defined by section 1(2) of the Act.

EU Alignment Consideration
This instrument is not relevant to the Scottish Government's policy to maintain alignment with the EU.

Consultation
To comply with the requirements of section 34(5) of the Fire and Rescue Services Act 2004, a consultation took place from 19 September 2025 to 14 November 2025.

In particular, employer and employee representatives of the Scottish Fire and Rescue Service, administrators and Scottish Government interests and UK Government departments were consulted. Three responses were received and on the basis of these responses the proposed amendments will be adopted.

As a result of that consultation the following responses were noted. Extending the deadline by 12 months from when amended legislation comes into force. A reference was also made to bringing into scope Volunteer Firefighters within Volunteer Stations who receive a Retaining Fee. The extension to the deadline was considered but sufficient discretion already exists, this has not been adopted. Volunteer Firefighters are not in scope for Matthews 2nd Option.

A full list of those consulted and who agreed to the release of this information is attached to the consultation report published on the Scottish Public Pensions Agency's website: https://pensions.gov.scot/firefighters/scheme-governance-and-legislation/consultations

Impact Assessments

An equality impact summary statement has been produced rather than a full EQIA as the instrument is removing historical discrimination and equalising treatment as far as possible to retained firefighters, in comparison to regular firefighters. There was limited data from the first options exercise with the only protected characteristic available for comparison being age. The statement is published on the Scottish Public Pensions Agency website: https://pensions.gov.scot/firefighters/scheme-governance-and-legislation/consultations

The Scottish Government have carried out a Child Rights and Wellbeing Impact Assessment (CRWIA) and this has been published alongside the laying of this Order. The CRWIA has concluded that there is no impact on the rights or wellbeing of children.

A Fairer Scotland Duty Assessment and a Consumer Duty Assessment have not been carried out. The SSI is technical in nature and implements legal changes which are being made to another UK firefighters' pension scheme and is not considered to represent a strategic

decision. Accordingly, the Fairer Scotland Duty and Consumer Duty Assessments are not considered to be applicable.

An Island Communities Impact Assessment (ICIA) has not been carried out. This provision extends the right to purchase retrospective pension entitlement to retained firefighters across Scotland, including those residing in island communities and as such will have no specific impact on Island Communities.

Financial Effects

The Minister for Public Finance confirms that no BRIA is necessary as the instrument has no financial effects on the Scottish Government, local government or on business.

Scottish Public Pensions Agency
An Agency of the Scottish Government

December 2025