SCOTTISH STATUTORY INSTRUMENTS

2024 No. 295

PUBLIC SERVICE PENSIONS

The Firefighters' Pension Schemes (Scotland) Amendment (No. 2) Order 2024

Made - - - -	*29th October 2024*
Laid before the Scottish Parliament	*31st October 2024*
Coming into force - -	*11th December 2024*

The Scottish Ministers make this Order in exercise of the powers conferred by section 34(1) of the Fire and Rescue Services Act 2004(**a**).

The Scottish Ministers have consulted with such persons they consider appropriate in accordance with section 34(5) of that Act.

Citation and commencement

1. This Order may be cited as the Firefighters' Pension Schemes (Scotland) Amendment (No. 2) Order 2024 and comes into force on 11 December 2024.

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

2. Schedule 1 (the new firefighters' pension scheme (Scotland)) of the Firefighters' Pension Scheme (Scotland) Order 2007(**b**) is amended in accordance with the schedule of this Order.

IVAN McKEE
Authorised to sign by the Scottish Ministers

St Andrew's House,
Edinburgh
29th October 2024

(**a**) 2004 c. 21. Section 34 was relevantly amended by paragraph 27 of schedule 8 of the Public Service Pensions Act 2013 (c. 25) and S.I. 2013/602. The functions of the Secretary of State under section 34 as regards Scotland were transferred to the Scottish Ministers by virtue of S.I. 2005/849.
(**b**) S.S.I. 2007/199, relevantly amended by S.S.I. 2024/26.

SCHEDULE

Article 2

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

Amendment of Part 1

1. In Part 1 (citation and interpretation), in rule 2(1) (interpretation), in the definition of "extended limited period", for "2022" substitute "2015".

Amendment of Part 5

2. In Part 5 (awards on death)—

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

(i) in paragraph (2), for "30 September 2024" substitute "17 September 2025",

(ii) in paragraph (3), for "30 September 2024" substitute "17 September 2025",

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

(i) in paragraph (1)(c), for "31 March 2025" substitute "17 September 2025",

(ii) in paragraph (2), for "31 March 2025" substitute "17 September 2025",

(iii) in paragraph (3), for "30 September 2024" substitute "17 September 2025".

Amendment of Part 11

3. In Part 11 (pensionable pay, pension contributions and purchase of additional service)—

(a) in rule 5B (purchase of service during the extended limited period), in paragraph (15), for "31 March 2025" substitute "17 September 2025",

(b) in rule 6D (compensation deduction), in paragraph (2), after "("the compensation scenario")" insert ", together with interest calculated at the past interest rate and applied to that amount of tax relief as described under rule 6(A)(13) taking into account any tax relief on mandatory special period contributions that has been received through PAYE income".

EXPLANATORY NOTE

(This note is not part of the Order)

This Order further amends the Firefighters' Pension Scheme (Scotland) Order 2007, following amendments made to that Order by the Firefighters' Pension Schemes (Scotland) Amendment Order 2024, extending the period during which persons who were employed in Scotland as retained firefighters have access to a pension scheme.

This Order amends the date of that extended period, and the dates by which applications for death grants must be made in certain circumstances, so that similar rules apply to affected retained firefighters in Scotland as to affected retained firefighters in the rest of the United Kingdom.

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