1973. No. 108 [C]

FIRE SERVICES

Firemen's Pension Scheme (Amendment) (No. 2) Order (Northern Ireland) 1973

ORDER, DATED 3RD APRIL 1973, MADE BY THE MINISTRY OF HOME AFFAIRS UNDER SECTION 17 OF THE FIRE SERVICES ACT (NORTHERN IRELAND) 1969.

The Ministry of Home Affairs, with the approval of the Ministry of Finance, on behalf of the Secretary of State in exercise of the powers conferred on it by section 17 of the Fire Services Act (Northern Ireland) 1969(a) and of every other power enabling it in that behalf, hereby makes the following Order:—

Citation

1. This Order may be cited as the Firemen's Pension Scheme (Amendment) (No. 2) Order (Northern Ireland) 1973.

Commencement and effect

2. This Order shall come into operation on the 5th April 1973 and shall have effect—

(*a*) for the purposes of Articles 4 and 5 thereof, as from 1st April 1972;

(*b*) for the purposes of Articles 6 and 7 thereof, as from 6th April 1973.

Interpretation

3. In this Order any reference to the principal Scheme is a reference to the Scheme in the Appendix to Firemen's Pension Scheme Order (Northern Ireland) 1971(b), and any reference to an Article is to that Article as numbered in the said Scheme.

Amendments to the principal Scheme

4.—(1) Nothing in this Article shall affect the determination of the benefits payable under the principal Scheme to or in respect of a regular fireman who retired or otherwise ceased to be a member of a fire brigade before 1st April 1972, including benefits payable on the death of such a regular fireman on or after the said date.

For the purposes of this paragraph a regular fireman shall be taken to retire immediately following his last day of service.

(2) Subject as aforesaid, the principal Scheme shall have effect as if for Article 40 there were substituted the Article set out in Schedule 1 to this Order.

5. The principal Scheme shall have effect as if for Article 41 there were substituted the Article set out in Schedule 2 to this Order.

6. After Article 46 there shall be inserted the Article set out in Schedule 3 to this Order.

(a) 1969. c. 13 (N.I.). (b) S.R. & O. (N.I.) 1971, No. 33.

7. After Article 51 there shall be inserted the Article set out in Schedule 4 to this Order.

Sealed with the Official Seal of the Ministry of Home Affairs for Northern Ireland this 3rd day of April 1973.

(L.S.)

E. N. Barry,
Assistant Secretary.

The Ministry of Finance, on behalf of the Secretary of State, hereby approves of the foregoing Order.

Sealed with the Official Seal of the Ministry of Finance for Northern Ireland this 3rd day of April 1973.

(L.S.)

C. F. Darling,
Assistant Secretary.

SCHEDULE 1

Article substituted for Article 40 of the principal Scheme

Pensionable pay and average pensionable pay

40.—(1) In this Scheme the expression "pensionable pay" means the pay of a regular fireman to which, in accordance with his conditions of service, he is or has been from time to time entitled, exclusive of allowances.

(2) For the purpose of determining the benefits payable under this Scheme on the death or retirement of a regular fireman—

(*a*) the expression "average annual pensionable pay" means, subject to paragraphs (3) and (4), the aggregate of his pensionable pay during the period of a year ending with the relevant date:

Provided that where he was in receipt of pensionable pay for part only of that period, the said aggregate shall be multiplied by the reciprocal of the fraction of the year for which he was in receipt of pensionable pay; and

(*b*) the expression "average pensionable pay" means the average annual pensionable pay divided by $52\frac{1}{6}$.

(3) Where the amount of a fireman's average annual pensionable pay, determined in accordance with paragraph (2), is less than the amount it would have been had he not suffered a reduction of pay during sick leave or a stoppage of pay by way of punishment, it shall be increased by the difference between the two said amounts.

(4) Where the amount of a fireman's average annual pensionable pay, determined in accordance with paragraphs (2) and (3), is less than the amount it would have been had the relevant date been the corresponding date in one of the two preceding years (whichever year yields the higher amount), it shall be increased by the difference between the two said amounts.

(5) Where an award is made to or in respect of a regular fireman the relevant date for the purpose of determining his average annual pensionable pay shall be the date of his last day of service as such a fireman.

SCHEDULE 2

Article substituted for Article 41 of the principal Scheme

Rate of payment of pension contributions

41.—(1) Subject to the provisions of this Scheme, a regular fireman shall pay pension contributions to the Authority at the rate of 6p a week less than 6.75% of his pensionable pay.

(2) In the case of—

(*a*) a person who did not elect to pay pension contributions at the lower rate under paragraph 36(3) of the Schedule to the Fire Services (Fire Officers and Firemen) Pensions Order (Northern Ireland) 1955(**c**), or

(*b*) a person who under Article 34(3) or Article 35 becomes entitled to reckon as pensionable service whole-time service in the fire brigade of the Council of the County Borough of Belfast or in the fire brigade of a local authority in Great Britain and who immediately before he retired from such fire brigade was under any superannuation scheme paying contributions equal to 1p a week less than a percentage of his pay in such brigade,

this Article shall apply as if for any reference to 6p a week less than a percentage of his pensionable pay there was substituted a reference to 1p a week less than that percentage of his pensionable pay.

SCHEDULE 3

Article 46A inserted in the principal Scheme

Restrictions on Articles 45 and 46

46A. Notwithstanding anything in Article 45 or 46, a regular fireman—

(*a*) who ceases to be such on or after 6th April 1973, and

(*b*) whose annual pensionable pay has at any time exceeding £5,000,

shall not be entitled to an award under Article 45(1) and, where he is dismissed, his aggregate contribution shall not be repaid or applied as mentioned in Article 46(2).

SCHEDULE 4

Article 51A inserted in the principal Scheme

Taxation of certain awards

51A.—(1) This Article shall apply to any payment on account of an award made to a regular fireman during his lifetime which constitutes a repayment of contributions within the meaning of paragraph 2 of Part II of Schedule 5 to the Finance Act 1970(**d**).

(2) The Authority may deduct from any payment to which this Article applies the tax for the time being chargeable thereon under paragraph 2 of the said Part II.

(**c**) S.R. & O. (N.I.) 1955, No. 181. (**d**) 1970. c. 24.

EXPLANATORY NOTE

(This note is not part of the Order, but is intended only to indicate its general purport.)

This Order amends the Fireman's Pension Scheme 1971. Articles 4 and 5 have effect as from 1st April 1972 and Articles 6 and 7 as from 6th April 1973.

Article 4 provides that, except in the case of firemen who ceased to serve before 1st April 1972, for the purpose of determining benefits under the Scheme by reference to average pensionable pay, the average period shall normally be the last year, instead of the last three years, of service.

Article 5 increases the normal rate of pension contributions from 6% to 6.75%.

Article 6 precludes a return of pension contributions in the case of a fireman whose annual pensionable pay has exceeded £5,000.

Article 7 makes provision for the deduction of tax from any repayment of contributions which is chargeable to tax under paragraph 2 of Part II of Schedule 5 to the Finance Act 1970.

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This Order has been exempted from printing by the Statutory Rules Act (Northern Ireland) 1958. A summary is given in the List of Statutory Rules and Orders of a Local Character under the heading ROADS.