STATUTORY RULES OF NORTHERN IRELAND

2015 No. 166

PUBLIC SERVICE PENSIONS

The Firefighters' Pension Scheme (Consequential Provisions) Regulations (Northern Ireland) 2015

Laid before the Assembly in draft

Made - - - -	*18th March 2015*
Coming into operation-	*1st April 2015*

The Department of Health, Social Services and Public Safety makes the following Regulations in exercise of the powers conferred by sections 1(1) and (2)(f), 2(1) and 3(1), (2), (3)(a) and (4) of the Public Service Pensions Act (Northern Ireland) 2014(**1**).

In accordance with section 21 of that Act, the Department has consulted the representatives of such persons as appear to it likely to be affected by these Regulations.

In accordance with section 3(5) of that Act, the Department of Finance and Personnel has consented to the making of these Regulations.

PART 1

Introductory

Citation and commencement

1. These Regulations may be cited as the Firefighters' Pension Scheme (Consequential Provisions) Regulations (Northern Ireland) 2015 and come into operation on 1st April 2015.

Interpretation

2. In these Regulations—

"the 1993 Act" means the Pension Schemes (Northern Ireland) Act 1993(**2**);

"the 2014 Act" means the Public Service Pensions Act (Northern Ireland) 2014;

(**1**) 2014 c.2(N.I.).
(**2**) 1993 c.49

"the new scheme" means the pension scheme established by regulations made under section 1(1) and (2)(f) of the 2014 Act for the payment of pensions and other benefits to or in respect of fire and rescue workers; and

"old scheme" means the scheme constituted by the Firefighters' Pension Scheme Order (Northern Ireland) 2007(**3**)or the scheme constituted by the New Firefighters' Pension Scheme Order (Northern Ireland) 2007(**4**).

PART 2

Modification of contracting-out provisions

Application of this Part

3. This Part applies where—

(a) an election is made under section 7 (elections as to employments covered by contracting-out certificates) of the 1993 Act(**5**)in relation to persons who become members of the new scheme on or after 1st April 2015 and before 6th April 2016 (whether or not any of those persons are members of an old scheme); and

(b) the new scheme satisfies the requirements of section 5 (requirements for certification of schemes) of the 1993 Act(**6**).

Contracting-out

4.—(1) Part 2 of the Occupational Pension Schemes (Contracting-out) Regulations (Northern Ireland) 1996(**7**)(certification of employments) is modified as follows in its application to the new scheme.

(2) The requirements in regulation 2(1)(a) (making of elections for the issue of contracting-out certificates) and regulations 3 (notices by employers of intended election) to 5 (time for making an election) do not apply.

(3) In regulation 6 (information to be included in an election)—

(a) paragraph (1) is to be read as though, for sub-paragraphs (a) to (f), there were substituted—

"(a) the name by which the new scheme is to be known;

(b) the name by which the old schemes are known; and

(c) any other information necessary to enable the Commissioners for Her Majesty's Revenue and Customs to identify the old schemes."; and

(b) paragraphs (2) and (3) do not apply.

(**3**) S.R. 2007 No. 144, amended byS.R. 2008 No. 382,S.R. 2012 No. 161,S.R. 2013 No. 85, S.R. 2014 Nos. 56 & 169 and SR 2015 Nos . 8 & 11

(**4**) S.R. 2007 No. 215, amended byS.R. 2008 No. 381, S.R. 2012, No. 162, S.R. 2013 Nos . 84 and 172, S.R. 2014 Nos . 57 & 168 and SR 2015 Nos . 9 & 10.

(**5**) Section 7 was amended by Articles 1 and 3 of, and Schedule 1 to, the Social Security Contributions (Transfer of Functions , etc.) (Northern Ireland) Order 1999 (S.I. 1999/671).

(**6**) Section 5 was amended by Articles 133 and 147 of, and Schedule 3 to, the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213(N.I. 22)); Articles 1 and 3 of, and Schedule 1 to, the Social Security Contributions (Transfer of Functions etc.) (Northern Ireland) Order 1999 (S.I. 1999/671); Article 260 of the Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I.1)), Article 8(2) ofS.I. 2006/745, sections 12, 13 and 19 of, and Schedules 4 and 6 to, the Pensions Act (Northern Ireland) 2008 (c.1 (N.I.)).

(**7**) S.R. 1996 No. 493. Amendments were made by the Social Security Contributions (Transfer of Functions , etc.) (Northern Ireland) Order 1999 (S.I. 1999/671), and byS.R. 1997 No. 160,S.R. 2002 No. 109,S.R. 2005 No. 568, S.R. 2012 Nos. 120 and 124 andS.R. 2014 No. 79. By virtue of section 50(1) of the Commissioners for Revenue and Customs Act2005 (c.11), references to the Commissioners of Inland Revenue are to be taken as references to the Commissioners for Her Majesty's Revenue and Customs.

PART 3

Modification of early leaver and other provisions

Application of this Part

5. This Part applies where a person (P)—

(a) is a member of an old scheme whether by virtue of pensionable service for that scheme or deemed transfer scheme service under paragraph 2 of Schedule 7 to the 2014 Act (final salary link);

(b) is a member of the new scheme by virtue of pensionable service for the new scheme; and

(c) is a person to whom paragraph 1 or 2 of Schedule 7 to the 2014 Act applies by virtue of that person's pensionable service for the new scheme, and whose final salary falls for the purposes of the old scheme to be determined by reference to that paragraph.

Certification

6.—(1) Section 11A of the 1993 Act(**8**)(reduction of guaranteed minimum in consequence of pension debit) is modified as follows in relation to P.

(2) In the application of that section to the old scheme, the reference in subsection (2) of that section to pensionable service under the scheme is to be taken as a reference to pensionable service either for the old scheme or for the new scheme.

Preservation of benefit

7.—(1) Chapter 1 of Part 4 of the 1993 Act (protection for early leavers: preservation of benefit) is modified as follows in relation to P.

(2) In the application of that Chapter to the old scheme—

(a) in section 66(**9**)(interpretation), in the definitions of "relevant employment" and "long service benefit" a reference to the scheme is to be taken as a reference to either the old scheme or the new scheme;

(b) in section 67(1) (basic principle as to short service benefit)—

(i) the requirement for a scheme to make provision is to be taken as a requirement that either the old scheme or the new scheme must make that provision;

(ii) a reference to a transfer payment to the scheme is to be taken as a reference to a transfer payment either to the old scheme or to the new scheme;

(iii) a reference to termination of P's pensionable service is to be taken as a reference to termination of P's pensionable service in relation to the new scheme;

(iv) a reference to benefit which would have been payable to P under the scheme is to be taken as a reference to benefit which would have been payable to P either under the old scheme or under the new scheme,

and subsequent references in the Chapter to "short service benefit" are to be construed accordingly;

(c) in section 67(5), a reference to termination of P's pensionable service is to be taken as a reference to termination of P's pensionable service in relation to the new scheme;

(**8**) Section 11A was inserted by Article 29 of the Welfare Reform and Pensions (Northern Ireland) Order 1999 (S.I.1999/3147 (N.I. 11)).

(**9**) Section 66 was amended by Article 2 of, and paragraph 12 of the Schedule to, the Civil Partnership (Pensions and Benefit Payments) (Consequential, etc. Provisions) Order (Northern Ireland) (S.R. 2005 No. 434).

(d) in section 67(7)(a), the reference to P's pensionable service under the scheme is to be taken as a reference to P's pensionable service either for the old scheme or for the old and new schemes taken together; and

(e) in sections 68(2) (no discrimination between short service and long service beneficiaries), 70(6) and (7) (computation of short service benefit), 71(3) and (4) (credits) and 72(1) and (3) (pension increases), a reference to termination of P's pensionable service is to be taken as a reference to termination of P's pensionable service in relation to the new scheme.

(3) In the application of that Chapter to the new scheme—

(a) in section 66, in the definitions of "relevant employment" and "long service benefit" a reference to the scheme is to be taken as a reference to either the old scheme or the new scheme;

(b) in section 67(1)—

(i) the requirement for a scheme to make provision is to be taken as a requirement that either the old scheme or the new scheme must make that provision;

(ii) a reference to a transfer payment to the scheme is to be taken as a reference to a transfer payment either to the old scheme or to the new scheme;

(iii) a reference to benefit which would have been payable to P under the scheme is to be taken as a reference to benefit which would have been payable to P either under the old scheme or under the new scheme,

and subsequent references in the Chapter to "short service benefit" are to be construed accordingly;

(c) in section 67(7)(a), the reference to P's pensionable service under the scheme is to be taken as a reference to P's pensionable service either for the new scheme or for the old and new schemes taken together; and

(d) in section 70(6), in relation to pensionable service which is terminated, the reference to the beginning of that service is to be taken as a reference to the beginning of pensionable service for the old scheme.

Revaluation of preserved benefit

8.—(1) Chapter 2 of Part 4 of the 1993 Act (protection for early leavers: revaluation of accrued benefits) is modified as follows.

(2) In the application of Chapter 2 for the purpose of revaluing benefit payable to or in respect of P under the old scheme—

(a) in section 79(1)(a)(ii)(**10**)(scope of Chapter 2), the reference to the date on which P's pensionable service ends is to be taken as a reference to the date on which P's pensionable service ends in relation to the new scheme; and

(b) subsequent references in that Chapter to "the termination date" and the "pre-pension period" are to be construed accordingly.

Protection of increases in guaranteed minimum pensions

9.—(1) Chapter 3 of Part 4 of the 1993 Act (protection for early leavers: protection of increases in guaranteed minimum pensions ("anti-franking")) is modified as follows.

(2) In the application of that Chapter to P as a member of the old scheme—

(**10**) Section 79 was amended by Article 74(1) of, and paragraph 20 of Schedule 9 to, the Welfare Reform and Pensions (Northern Ireland) Order 1999 (S.I. 1999/3147 (N.I. 11)). It was amended further in relation to the definition of "normal pension age" by section 27 of, and paragraph 21 of Schedule 8 to, the Public Service Pensions Act (Northern Ireland) 2014 (c.2 (N.I.)).