

**2023 No.**

**PUBLIC SERVICE PENSIONS**

**The Firefighters' Pension Scheme (Scotland) Regulations 2023**

*Made* - - - - - \*\*\*

*Laid before Parliament* \*\*\*

*Coming into force* - - - *1st November 2023*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 1(1) and (2)(f) of, and paragraph 6(c) of Schedule 2 to, the Public Service Pensions Act 2013(1) and all other powers enabling them to do so.

In accordance with section 21 of that Act, the Scottish Ministers consulted the representatives of such persons as appeared to the Scottish Ministers likely to be affected by these Regulations.

**Citation, commencement and interpretation**

**1.**—(1) These Regulations may be cited as the Firefighters' Pension Scheme (Scotland) Regulations 2023.

(2) These Regulations come into force on 1 November 2023.

(3) In these Regulations, unless the context otherwise requires—

“2015 Scheme” means The Firefighters' Pension Scheme (Scotland) Regulations 2015.

**Adjustment of Treasury valuation order**

**2.**—(1) In regulation 3 of the 2015 Scheme the following words shall be inserted after the definition “index adjustment”—

““index supplement” means an amount of earned pension equal to the value of the index adjustment where the change in earnings for 2021 is increased by 0.2% above the amount specified in the Public Service Pensions Revaluation Order 2021 and the change in earnings for 2022 is increased by 0.4% above the amount specified in the Public Service Pensions Revaluation Order 2022”

(2) In regulation 23 of the 2015 Scheme the following words shall be inserted at the end of regulation 23(3)—

“(g) the amount of the index supplement”

**Club transfer**

**3.**— In Regulation 3 of the 2015 Scheme;

(1) in paragraph (a) of the definition “index adjustment” ” insert the words “and the index supplement” between the words “earnings” and “for”;

(2) in the definition “in-service revaluation index” add the words at the end “and in this scheme, includes the index supplement”.

*Name*  
Authorised to sign by the Scottish Ministers

St Andrew’s House,  
Edinburgh  
Date

### **EXPLANATORY NOTE**

*(This note is not part of the Order)*

Accrued pensions of active members of the Firefighters’ Pension Scheme in Scotland are revalued annually under the 2015 Scheme. The revaluation is in accordance with annual orders made by HM Treasury under section 9(2) of the Public Sector Pensions Act 2013. The increases provided for in the 2021 and 2022 Orders were based on provisional figures from November in each year, whereas in other years the calculations were based on final figures from December. HM Treasury considers that the December figures should have been used and this Regulation is making the necessary changes.

Regulation 2 adds an additional sum to a beneficiaries accrued pension rights, equivalent to the figure that would have been added if the December figures had been used.

Regulation 3 makes a corresponding change to the valuation of the accrued pension where the member is transferring to certain other public sector pension schemes (club transfers).