

2018 No.

**PUBLIC SERVICE PENSIONS**

**The Police and Firefighters' Pension Schemes (Amendment)  
Regulations 2018**

*Made* - - - - \*\*\*  
*Laid before Parliament* \*\*\*  
*Coming into force* - - \*\*\*

The Secretary of State makes the following Regulations in exercise of the powers in section 26(1), (2) and (5) of the Fire Services Act 1947(a); section 34(1) to (4) of the Fire and Rescue Services Act 2004(b) (“the 2004 Act”); section 12 of the Superannuation Act 1972(c), as applied by section 16(3) of that Act; sections 1 and 7 of the Police Pensions Act 1976(d) (“the 1976 Act”); and

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- (a) 1947 c. 41; repealed by sections 52 and 54 of, and Schedule 2 to, the Fire and Rescue Services Act 2004 (c. 21). Subsections (1) to (5) of section 26 continue to have effect for the purposes of the Firefighters' Pension Scheme, in relation to England and Scotland by virtue of S.I. 2004/2306 and in relation to Wales by virtue of S.I. 2004/2917. The name of the scheme was changed to the Firefighters' Pension Scheme by S.I. 2004/2306. Section 26 of the Fire Services Act 1947 was amended by section 1 of the Fire Services Act 1951 (c. 27), section 42 of the Reserve and Auxiliary Forces (Protection of Civil Interests) Act 1951 (c. 65), section 33 of, and Schedule 3 to, the Theft Act 1968 (c. 60), sections 16 and 29 of, and Schedule 8 to, the Superannuation Act 1972 (c. 11), sections 100 and 101 of, and Schedule 27 to, the Social Security Act 1973 (c. 38), section 1 of, and Schedule 1 to, the Social Security (Consequential Provisions) Act 1975 (c. 18), section 32(2) of the Magistrates' Courts Act 1980 (c. 43), section 1 of the Police and Firemen's Pensions Act 1997 (c. 52), section 256 of, and Schedule 25 to, the Civil Partnership Act 2004 (c. 33), and article 2 of S.I. 1976/551. The Secretary of State's functions under section 26 of the Fire Services Act 1947, in so far as they were exercisable in relation to Scotland, were devolved to Scottish Ministers by section 63 of the Scotland Act 1998 (c. 46) and article 2 of, and Schedule 1 to, S.I. 1999/1750. The Secretary of State's functions under section 26 are now vested in the Welsh Ministers so far as they are exercisable in relation to Wales by virtue of paragraph 30 of Schedule 11 to the Government of Wales Act 2006 (c. 32).
- (b) 2004 c. 21; the powers conferred by section 34 of the Fire and Rescue Services Act 2004 are now vested in Welsh Ministers so far as they are exercisable in relation to Wales. They were previously vested in the National Assembly for Wales by virtue of section 62 of that Act. By virtue of paragraphs 30 and 32 of Schedule 11 to the Government of Wales Act 2006 (c. 32), they were transferred to the Welsh Ministers. Powers under section 34 of the Fire and Rescue Services Act 2004 are now vested in Scottish Ministers so far as they are exercisable in relation to Scotland (S.I. 2005/849). Section 34 was amended by paragraph 27 of Schedule 8 to the Public Service Pension Act 2013 (c. 25).
- (c) 1972 c. 11; section 12 was amended by the Pensions (Miscellaneous Provisions) Act 1990 (c. 7). Section 16 was repealed by section 52 of, and Schedule 2 to, the Fire and Rescue Services Act 2004 but continues to have effect, in relation to England and Scotland, for the purposes of the scheme set out in S.I. 1992/129.
- (d) 1976 c. 35; Sections 1 to 7 were amended by section 2(3) of the Police Negotiating Board Act 1980 (c. 10), paragraph 19 of Schedule 5 to the Police and Magistrates' Courts Act 1994 (c. 29), paragraphs 28 and 29 of Schedule 7 to the Police Act 1996 (c. 16), section 1(1) and (2) of the Police and Firemen's Pensions Act 1997 (c. 52), section 78(2)(f) of the Police (Northern Ireland) Act 2000 (c. 32), section 126(1) of and paragraph 6(1) and (2) of Schedule 4 to the Criminal Justice and Police Act 2001 (c. 16), paragraph 6(1) of Schedule 3 to the International Development Act 2002 (c. 1), paragraph 30 of Schedule 4 to the Serious Organised Crime and Police Act 2005 (c. 15), paragraph 58 of Schedule 1 and Part 1(A) of Schedule 15 to the Police and Justice Act 2006 (c. 48), paragraph 11(2) of Schedule 9 to the Safeguarding Vulnerable Groups Act 2006 (c. 47), paragraph 2(2) of the Schedule to the Police, Public Order and Criminal Justice (Scotland) Act 2006 (Consequential Provisions and Modifications) Order 2007 (S.I. 2007/1098), paragraphs 128 to 130 of Schedule 16 to the Police Reform and Social Responsibility Act 2011 (c. 13), paragraphs 24 and 25 of Schedule 8 to the Crime and Courts Act 2013 (c. 22), section 27 of, and paragraph 12 of Schedule 8 to, the Public Service Pensions Act 2013 (c. 25), and section 133(3)(a) and (b) of the Anti-social Behaviour, Crime and Policing Act 2014 (c. 12).

sections 1(1), (2)(f) and (2)(g), 2 and 3 of, and Schedule 3 to, the Public Service Pensions Act 2013 (“the 2013 Act”)(a).

In accordance with section 1(1) of the 1976 Act(b) and 3(5) of the 2013 Act the Treasury has consented to the making of these Regulations.

In accordance with section 1(1ZA) of the 1976 Act, the Secretary of State has consulted with the Police Advisory Board for England and Wales. The Secretary of State has also invited the views of the Northern Ireland Policing Board and the Police Association for Northern Ireland, in accordance with section 1(1ZB) of that Act(c).

In accordance with section 34(5) of the 2004 Act, the Secretary of State consulted such persons as the Secretary of State considered appropriate.

In accordance with section 21(1) of the 2013 Act the Secretary of State has consulted the representatives of such persons as appeared to the Secretary of State to be likely to be affected by these Regulations.

## PART 1

### General

#### **Citation, commencement extent and application**

1.—(1) These Regulations may be cited as the Police and Firefighter Pensions (Amendment) Regulations 2018.

(2) These Regulations come into force on [ ] but—

- (a) regulations 4 and 42 have effect from 6th April 2006;
- (b) regulations 39 and 43 have effect from 1st April 2007;
- (c) regulations 40 and 44 have effect from 1st December 2009;
- (d) regulations 7 to 22, 24 to 29, 31 to 33 and 45 have effect from 1st April 2015.

(3) These Regulations extend to England and Wales.

(4) Part 3 of these Regulations applies in England only.

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(a) 2013 c. 25; see paragraph 6(a) of Schedule 2 to that Act, which provides that the Secretary of State is the responsible authority in relation to fire and rescue workers in England; and paragraph 7(a) of that Schedule which provides that the Secretary of State is the responsible authority in relation to members of a police force in England and Wales.

(b) The functions of the Minister for the Civil Service were transferred to the Treasury by the Transfer of Functions (Minister for the Civil Service and Treasury) Order 1981 (S.I. 1981/1670).

(c) Subsections (1ZA) and (1ZB) were inserted into section 1 of the 1976 Act by section 133(3)(b) of the Anti-social Behaviour, Crime and Policing Act 2014 (c. 12).

**PART 2**  
**Police Pensions**  
**CHAPTER 1**

**Amendment to the Police Pensions Regulations 1987**

**2.**—(1) The Police Pensions Regulations 1987(a) are amended in accordance with this regulation.

(2) After Part N insert—

**“PART O**

**Voluntary scheme pays arrangement**

**O1.**—(1) A member of a police force paying contributions under Part G may serve notice on the police pension authority requesting the authority to discharge that member’s liability for an annual allowance charge where the conditions in paragraph (2)(a) to (c) are satisfied.

(2) The conditions mentioned in paragraph (1) are that—

- (a) section 237B (liability of scheme administrator) of the Finance Act 2004(b) does not apply in relation to the liability;
- (b) the pension scheme input amount for a tax year for the member in relation to any police pension scheme of which the individual is a member, exceeds the annual allowance for that tax year;
- (c) the amount of the member’s liability to an annual allowance charge for a tax year exceeds £1,000.

(3) In paragraph (2)(b)—

- (a) “annual allowance” has the meaning given in section 228 (annual allowance) of the Finance Act 2004;
- (b) “pension scheme input” has the meaning given in section 237B(2) of the Finance Act 2004;
- (c) “tax year” means a period of one year which is the period of assessment for income tax purposes; and
- (d) the reference to any police pension scheme means this scheme, the pension scheme set out in the Police Pensions Regulations 2006 or the scheme set out in the Police Pensions Regulations 2015.”.

**CHAPTER 2**

**Amendments to the Police Pensions Regulations 2006**

**3.** The Police Pensions Regulations 2006(c) are amended in accordance with regulations 4 and 5.

**Surviving cohabiting partners**

**4.**—(1) In regulation 40(2)(a) (survivors)(d)—

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(a) S. I. 1987/257; Part N was inserted, in relation to Scotland only, by SSI 2009/185.  
(b) 2004 c. 12; section 237B was inserted by section 66 of, and paragraphs 1 and 15 of Part 1 of Schedule 17 to, the Finance Act 2011 (c. 11).  
(c) S.I. 2006/3415.  
(d) Paragraphs (2)(a) and (4) were amended by S.I. 2011/3063.

- (a) for “the police officer concerned had made and sent to the police pension authority of the force in which he was then serving or by whom his pension was or would be payable a declaration, signed by the police officer and the adult partner concerned, that” substitute “the conditions in sub-paragraphs (i) to (iii) are met”;
  - (b) omit sub-paragraph (iv); and
  - (c) omit “and had not revoked that declaration before his death”.
- (2) Omit regulation 40(4).
- (3) In regulation 46 (lump sum death grant)(a)—
- (a) in paragraph (4)(c) at the beginning insert “subject to paragraph (4A)”; and
  - (b) after paragraph (4) insert—
    - “(4A) Unless paragraph (4B) applies, a police pension authority must pay a grant to a person of the description in paragraph (4)(b) if a grant was paid to a different person under paragraph (4)(c) or (d) before this paragraph came into force.
    - (4B) This paragraph applies where the police pension authority are of the opinion that the person of the description in paragraph (4)(b) has benefited from all of the grant paid under paragraph (4)(c) or (d).
    - (4C) The amount of a grant payable under paragraph (4A) is an amount up to the amount calculated under paragraph (3), but the police pension authority may pay such lower amount as they consider appropriate in all the circumstances if they are of the opinion that the person has benefited from some of the grant paid under paragraph (4)(c) or (d).”.

### **Voluntary scheme pays arrangements**

5. After regulation 85 (reduction of benefits where lifetime allowance charge payable) insert—

#### **“Voluntary scheme pays arrangement**

**85A.**—(1) An officer paying contributions under regulation 7(b) may serve notice on the police pension authority requesting the authority to discharge that officer’s liability to an annual allowance charge where the conditions in paragraph (2)(a) to (c) are satisfied.

- (2) The conditions mentioned in paragraph (1) are that—
- (a) section 237B of the Finance Act 2004 (liability of scheme administrator) does not apply in relation to the liability;
  - (b) the pension scheme input amount for a tax year for the officer in relation to any police pension scheme of which the individual is a member, exceeds the annual allowance for that tax year;
  - (c) the amount of the officer’s liability to an annual allowance charge for a tax year exceeds £1,000.
- (3) In paragraph (2)(b)—
- (a) “annual allowance” has the meaning given in section 228 (annual allowance) of the Finance Act 2004;
  - (b) “pension scheme input” has the same meaning as in section 237B(2) of the Finance Act 2004;
  - (c) “tax year” means a period of one year which is the period of assessment for income tax purposes; and
  - (d) the reference to any police pension scheme means this scheme, the scheme set out in the 1987 Regulations or the scheme set out in the Police Pension Regulations 2015.”.

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(a) Regulation 46 was amended by S.I. 2011/3063.

(b) Regulation 7 was substituted by S.I. 2012/640; there are amendments not relevant to these Regulations.

## CHAPTER 3

### **Amendments to the Police (Injury Benefits) Regulations 2006**

6. The Police (Injury Benefits) Regulations 2006(a) are amended in accordance with regulations 7 to 22.

#### **Pensionable and average pensionable pay and aggregate pension contributions**

7. In regulation 4 (pensionable and average pensionable pay and aggregate pension contributions)(b) before paragraph (1), insert—

“(A1) This regulation applies in relation to a member of a police force who is a member of the 1987 scheme or the 2006 scheme but who is not a transition member with continuity of service.”.

#### **Members with 2015 scheme service**

8. After regulation 4 insert—

##### **“Members with 2015 scheme service**

**4A.**—(1) This regulation applies in relation to a member of a police force who is a member of the 2015 scheme.

(2) For the purpose of calculating an award payable under these Regulations to or in respect of the member—

- (a) the annual value of the member’s pensionable pay is the annual amount of pensionable earnings payable to the member; and
- (b) the member’s average pensionable pay in relation to a continuous period of pensionable service is the member’s final pay in relation to that period of service.

(3) For the purpose of paragraph (2)(b)—

- (a) for an award payable to a member, if the member’s final pay is calculated by reference to an earnings year in which the member was in part-time service, the amount of pensionable earnings payable to the member in respect of that year is calculated as if the member was in full-time service for that year; and
- (b) for an award payable to an adult survivor or child survivor of the member, if the member’s final pay is calculated by reference to an earnings year in which the member was in part-time service, when making that calculation the amount of pensionable earnings payable to the member in respect of that year is multiplied by PS/ES, where—
  - (i) PS means the period of pensionable service under the 2015 scheme; and
  - (ii) ES means the period of eligible service under the 2015 scheme.

(4) For the purpose of calculating a disablement gratuity or death gratuity payable to or in respect of the member, the amount of the member’s aggregate pension contributions is—

- (a) for a member of the 2015 scheme who is not a transition member with continuity of service, the amount of all member contributions and payments for added pension made by the member under the 2015 Regulations; and
- (b) for a 1987 transition member with continuity of service—
  - (i) the amount of all member contributions and payments for added pension made by the member under the 2015 Regulations; and

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(a) S.I. 2006/932.

(b) Regulation 4 was substituted by S.I. 2006/3415.

- (ii) the amount of all member contributions made under the 1987 scheme;
  - (c) for a 2006 transition member with continuity of service—
    - (i) the amount of all member contributions and payments for added pension made by the member under the 2015 Regulations; and
    - (ii) the amount of all member contributions made under the 2006 scheme.
- (5) In this regulation—
- “continuous period of pensionable service” means—
- (a) for a member of the 2015 scheme who is not a transition member with continuity of service, the member’s continuous period of pensionable service under the 2015 scheme;
  - (b) for a 1987 transition member with continuity of service, the total of—
    - (i) the member’s continuous period of pensionable service under the 2015 scheme; and
    - (ii) the member’s pensionable service under the 1987 scheme before the member’s transition date;
  - (c) for a 2006 transition member with continuity of service, the total of—
    - (i) the member’s continuous period of pensionable service under the 2015 scheme; and
    - (ii) the member’s pensionable service under the 2006 scheme before the member’s transition date;
- “continuous period of pensionable service under the 2015 scheme” is to be construed in accordance with regulation 2 of the 2015 Regulations;
- “earnings year” means—
- (a) the 12 months ending with the member’s last day of pensionable service under the 2015 scheme; or
  - (b) the earnings year mentioned in regulation 159(1)(b) (meaning of “final pay”) of the 2015 Regulations;
- “final pay” has the meaning given in regulation 159 of the 2015 Regulations; and
- “pensionable earnings” has the meaning given in regulation 33 (pensionable earnings) of the 2015 Regulations.”.

**Disablement**

9. In regulation 7 (disablement) before paragraph (1), insert—

“(A1) This regulation applies in relation to a member of a police force who is a member of the 1987 scheme or 2006 scheme, and who is not a member of the 2015 scheme, at the time when the question as to whether the person is permanently disabled arises under these Regulations for decision.”.

**Permanent disablement**

10. After regulation 7 insert—

**“Permanent disablement in relation to a 2015 scheme member**

7A.—(1) This regulation applies in relation to a member of a police force who is a member of the 2015 scheme at the time when the question as to whether the person is permanently disabled arises under these Regulations for decision.

(2) The person is disabled for the purpose of these Regulations if the person is medically unfit within the meaning of Chapter 1 of Part 6 (retirement pensions payable on grounds of permanent medical unfitness: general) of the 2015 Regulations.

(3) The person is permanently disabled for the purpose of these Regulations if at the time the decision is made, the disability is likely to be permanent.

(4) In the case of a person who is totally disabled for the purpose of these Regulations, paragraph (3) has effect, for the purposes of regulations 12 and 21 of these Regulations, as if the reference to the person's disability being likely to be permanent were a reference to the total disablement of that person being likely to be permanent.

(5) Where it is necessary to determine the degree of a person's disablement, it must be determined by reference to the degree to which the person's earning capacity has been affected as a result of an injury received without the person's own default in the execution of duty as a member of a police force.

(6) For the purpose of paragraph (5), a person is deemed to be totally disabled if, as a result of an injury received without the person's own default in the execution of duty as a member of a police force, the person is receiving treatment as an in-patient at a hospital.

(7) Where a person has retired before becoming disabled and the date on which the person becomes disabled cannot be ascertained, it is taken to be the date on which the claim that the person is disabled is first made known to the police pension authority.”.

### **Disability gratuity**

**11.** In regulation 12 (disablement gratuity) after paragraph (3)(a) insert—

“(4) For the purpose of paragraph (2)(b), the amount of aggregate pension contributions in respect of the relevant period of service is, for service under the 2015 scheme, the sum of all member contributions and payments for added pension made by the person under the 2015 Regulations in relation to the person's period of service under the 2015 scheme.”.

### **Adult survivor's special award**

**12.** In regulation 13 (adult survivor's special award)(b)—

(a) in paragraph (2)(b), for all the words after “greater of” substitute “the amounts mentioned in paragraph (2A)”;

(b) after paragraph (2), insert—

“(2A) The amounts are—

(a) for a member of the 1987 scheme or 2006 scheme who is not a member of the 2015 scheme—

(i) the member's average pensionable pay; and

(ii)  $2\frac{1}{4}$  times the annual amount of ill-health pension which would have been payable under regulation B3 (policeman's ill-health award) of the 1987 Regulations or regulation 29 (police officer's ill-health pension) of the 2006 Regulations to the member had the member retired on the ground of permanent disablement on the date of the member's death; and

(b) for a member of the 2015 scheme—

(i) the member's average pensionable pay; and

(iii)  $2\frac{1}{4}$  times the annual amount of ill-health pension which would have been payable under regulation 102(3)(b) (entitlement to payment of ill-health pension) of the 2015 Regulations had the member met the upper tier threshold for payment of an ill-health pension under regulation 101(2) (payment thresholds) of those Regulations on the date of the member's death.”.

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(a) Paragraph (3) was substituted by S.I. 2006/3415.

(b) Regulation 13(2)(b) was amended by S.I. 2006/3415.

## **Death gratuity**

13. In regulation 21(2) (death gratuity)(a), for the words from “regulation H1” to “2006 Regulations” substitute “Part 4 of these Regulations”.

## **Abatement of certain gratuities in respect of gratuities otherwise payable**

14. In regulation 22 (abatement of certain gratuities in respect of gratuities otherwise payable)(b)—

- (a) in paragraph (1)—
  - (i) after “above or” insert “any gratuities paid”; and
  - (ii) for “or as the case may be, regulation 44 or 45 of the 2006 Regulations” substitute “, regulation 44 or 45 of the 2006 Regulations, or as the case may be, regulation 165 or 166 of the 2015 Regulations”;
- (b) in paragraph (2)(a)(i)—
  - (i) after “above or” insert “any gratuities paid”; and
  - (ii) for “as the case may be, regulation 44 or 45 of the 2006 Regulations” substitute “, regulation 44 or 45 of the 2006 Regulations or, as the case may be, regulation 165 or 166 of the 2015 Regulations”;
- (c) at the end of paragraph (2)(a)(ii) add “and” and after that insert—
  - “(iii) any lump sum death grant paid under regulation 156 of the 2015 Regulations;”;
- (d) in paragraph (2)(b)(ii)(C), for “or, as the case may be, regulation 29 of the 2006 Regulations” substitute “, regulation 29 of the 2006 Regulations or, as the case may be, 102(3)(b) of the 2015 Regulations”; and
- (e) in paragraph (2)(c), for “or as the case may be, regulation 44 or 45 of the 2006 Regulations” substitute “, regulation 44 or 45 of the 2006 Regulations or, as the case may be, regulation 165 of the 2015 Regulations”.

## **Gratuity in lieu of adult survivor’s special pension**

15. In regulation 24 (gratuity in lieu of adult survivor’s special pension)(c)—

- (a) in paragraph (5), for “the 1987 Regulations or the 2006 Regulations” substitute “a police pension scheme”; and
- (b) after paragraph (6) insert—
  - “(7) In this regulation, “a police pension scheme” means the 1987 scheme, the 2006 scheme or the 2015 scheme.”.

## **Limitation on discretion to grant a gratuity in lieu of an adult survivor’s special pension or a child’s special allowance**

16. In regulation 26 (limitation on discretion to grant a gratuity)(d)—

- (a) in paragraph (1), after “2006 Regulations” insert “, or a retirement pension under the 2015 Regulations”;
- (b) in paragraph (2)(b), for “or regulation 38 of the 2006 Regulations” substitute “, regulation 38 of the 2006 Regulations or regulation 124 of the 2015 Regulations”; and

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(a) Regulation 21(2) was amended by S.I. 2006/3415.

(b) Paragraphs (1) and (2) were amended by S.I. 2006/3415.

(c) Paragraph (5) was amended by S.I. 2006/3415 and paragraph (6) was amended by S.I. 2011/3063.

(d) Regulation 26(1) was amended by S.I. 2006/3415.

- (c) in the full-out text that follows paragraph (2)(b), after “regulation B7” insert “or regulation 124 of the 2015 Regulations”.

### **Prevention of duplication**

**17.** In regulation 27 (prevention of duplication)(a)—

- (a) in paragraph (1)(a), after “2006 Regulations” insert “or a surviving adult’s pension under regulation 137 of the 2015 Regulations”; and
- (b) in paragraph (1)(b), after “2006 Regulations” insert “or an eligible child’s pension under regulation 145 of the 2015 Regulations”.

### **Increase of adult survivor’s special pension or child’s special allowance during first 13 weeks**

**18.** In regulation 28 (increase of adult survivor’s special pension or child’s special allowance during first 13 weeks)(b)—

- (a) in paragraph (1)(b), for “or Part 4 of the 2006 Regulations” substitute “, Part 4 of the 2006 Regulations or Part 7 of the 2015 Regulations”;
- (b) in the opening words of paragraph (2), for “or regulation 42 of the 2006 Regulations” substitute “, regulation 42 of the 2006 Regulations or eligible child’s pension under regulation 145 of the 2015 Regulations”; and
- (c) in paragraph (2)(b)(ii), for “or, as the case may be, Part 4 of the 2006 Regulations” insert “, Part 4 of the 2006 Regulations or, as the case may be, Part 7 of the 2015 Regulations”.

### **Reference of medical questions**

**19.** In regulation 30(2)(reference of medical questions)(c)—

- (a) for “or regulation 69 of the 2006 Regulations” substitute “, regulation 69 of the 2006 Regulations or regulation 81, 83, 86 or 117 of, or Schedule 1 to, the 2015 Regulations”; and
- (b) for “or, as the case may be, Part 7 of the 2006 Regulations” substitute “, Part 7 of the 2006 Regulations or, as the case may be, Part 6 or 7 of, or Schedule 1 to, the 2015 Regulations”.

### **Reassessment of injury pension**

**20.** In regulation 37 (reassessment of injury pension)(d)—

- (a) in paragraph (2), after “2006 Regulations” insert “or a retirement pension under the 2015 Regulations”;
- (b) in paragraph (3), for “or regulation 51(5) or (6) of the 2006 Regulations” substitute “, regulation 51(5) or (6) of the 2006 Regulations or regulation 111 or 115 of the 2015 Regulations”; and
- (c) in paragraph (4), after “2006 Regulations” insert “or a full retirement pension which came into payment early on grounds of permanent medical unfitness ceases to be paid under regulation 116 of the 2015 Regulations”.

### **Glossary of expressions**

**21.** In Schedule 1 (glossary of expressions)—

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- (a) Regulation 27(1) was amended by S.I. 2006/3415.
  - (b) Regulation 28 was amended by S.I. 2006/3415.
  - (c) Regulation 30(2) was amended by S.I. 2006/3415 and S.I. 2011/3063.
  - (d) Paragraphs (2), (3) and (4) of regulation 37 were amended by S.I. 2006/3415.

- (a) after the definition of “the 1987 regulations” insert—
  - ““the 1987 scheme” means the scheme set out in the 1987 Regulations;
  - “1987 transition member” has the meaning given in paragraph 1 of Schedule 4 to the 2015 Regulations;”;
- (b) after the definition of “the 2006 Regulations”(a) insert—
  - ““the 2006 scheme” means the scheme set out in the 2006 Regulations;
  - “2006 transition member” has the meaning given in paragraph 1 of Schedule 4 to the 2015 Regulations;
  - “the 2015 Regulations” means the Police Pensions Regulations 2015;
  - “the 2015 scheme” means the scheme set out in the 2015 Regulations;”;
- (c) in the definition of “aggregate pension contributions” after “regulation 4(4)” insert “or 4A(4), as the case may be”;
- (d) in the definition of “average pensionable pay” after “regulation 4(2)” insert “or 4A(2)(b) as the case may be”;
- (e) in the definition of “disablement” after “regulation 7” insert “or 7A”;
- (f) in the definition of “pensionable pay” after “regulation 4(1)” insert “or regulation 4A(2)(a) as the case may be”;
- (g) after the definition of “the Pensions (Increase) Acts” insert—
  - ““period of eligible service under the 2015 scheme”, in relation to a member of that scheme, means a period in which the member is in eligible service as defined in regulation 21 of the 2015 Regulations other than a period in which the member is on—
  - (a) a career break as defined in regulation 2 of those Regulations; or
  - (b) any other period of unpaid leave mentioned in regulation 21(3)(b) of those Regulations;
  - “period of pensionable service under the 2015 scheme”, in relation to a member of that scheme, means the total of—
  - (a) any period of pensionable service as defined in section 37 of the Public Service Pensions Act 2013(b);
  - (b) any period of assumed pay as defined in regulation 34(2) of the 2015 Regulations; and
  - (c) any period of eligible service under the 2015 scheme in respect of which the member was opted out of that scheme;”;
- (h) after the definition of “step child” insert—
  - ““totally disabled” has the meaning given in regulation 7(6);
  - “transition member with continuity of service” means—
  - (a) a 1987 transition member with continuity of service within the meaning of paragraph 4 of Schedule 4 to the 2015 Regulations; or
  - (b) a 2006 transition member with continuity of service within the meaning of paragraph 5 of that Schedule.”.

**Police officer’s injury award**

**22. In Schedule 3 (police office’s injury award)—**

- (a) in paragraph 1(b) after “police officer” insert “who is not a member of the 2015 scheme,”;

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(a) The definition of “the 2006 Regulations” was inserted by S.I. 2006/3415.  
 (b) 2013 c. 25.

- (b) after paragraph 1(b) insert—
  - “(c) in the case of a police officer who is a member of the 2015 scheme, any of whose service by virtue of which that officer’s pensionable service is reckonable was part-time, the amount given by multiplying the amount that the gratuity would be if all the service were full-time service by the appropriate proportion;
  - (d) in sub-paragraph (c) the appropriate proportion is calculated as follows—
    - (i) Step 1: For each full year of pensionable service, divide the officer’s pensionable pay received by the full-time equivalent pensionable pay.
    - (ii) Step 2: For any part year of pensionable service, divide the officer’s pensionable pay received by the pensionable pay equivalent to the full-time pensionable pay that an officer would have received for working the same part of the year in question.
    - (iii) Step 3: Add the sums obtained in Steps 1 and 2.
    - (iv) Step 4: Divide the total obtained in Step 3 by the number of years of pensionable service involved.”;
- (c) in paragraph 3(b) after “police officer” insert “who is not a member of the 2015 scheme.”;
- (d) after paragraph 3(b) insert—
  - “(c) in the case of a police officer who is a member of the 2015 scheme, any of whose service by which that officer’s pensionable service is reckonable was part-time, the amount given by multiplying the amount that the officer’s minimum income guarantee would be if all the service were full-time service by the appropriate proportion calculated in accordance with paragraph 1(d).”;
- (e) in paragraph 5(a), for “or regulation 9(1) of the 2006 Regulations” substitute “, regulation 9(1) of the 2006 Regulations or regulation 30 of the 2015 Regulations”;
- (f) in paragraph 6(b)—
  - (i) in sub-paragraph (1) for “or, as the case may be, Part 4 of the 2006 Regulations” substitute “, Part 4 of the 2006 Regulations, or, as the case may be, Part 7 of the 2015 Regulations”;
  - (ii) in sub-paragraph (2), omit the “or” after paragraph (b) and insert—
    - “(ba) in accordance with regulation 124 of the 2015 Regulations (option to commute part of pensions); or”;
  - (iii) in sub-paragraph (3) for “or as the case may be, regulation 9(1) of the 2006 Regulations” substitute “, regulation 9(1) of the 2006 Regulations, or, as the case may be, regulation 30 of the 2015 Regulations”.

## CHAPTER 4

### **Amendments to the Police Pension Fund Regulations 2007**

**23.** The Police Pension Fund Regulations 2007(c) are amended in accordance with regulations 24 to 29.

### **Interpretation**

**24.** In regulation 2 (interpretation)(d) after the definition of the 2006 Regulations insert—  
 ““the 2015 Regulations” means the Police Pension Regulations 2015(a);

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(a) Paragraph 5 was amended by S.I. 2006/3415.  
 (b) Paragraph 6 was amended by S.I. 2006/3415.  
 (c) S.I. 2007/1932  
 (d) There are amendments to regulation 2 which are not relevant to this instrument.,

“the 2015 Scheme” means the pension scheme set out in the 2015 Regulations;”.

### **Operation of police pension fund**

**25.** In regulation 3 (establishment, maintenance and operation of a police pension fund)(b) after paragraph (6)(b) insert—

“(ba) the 2015 Regulations;”.

### **Payments in and out of the police pension fund**

**26.**—(1) In regulation 4(1) (particular payments into and out of the police pension fund)(c)—

- (a) in sub-paragraph (a) for “or regulation 7(1) of the 2006 Regulations” substitute “, regulation 7(1) of the 2006 Regulations or regulation 171 of the 2015 regulations”;
- (b) in sub-paragraph (b) for “or regulation 10(2)(b) of the 2006 Regulations” substitute “, regulation 10(2)(b) of the 2006 Regulations or regulation 173 of the 2015 Regulations”;
- (c) in sub-paragraph (c) for “or regulation 13 of the 2006 Regulations” substitute “, regulation 13 of the 2006 Regulations or regulation 177 of the 2015 Regulations”;
- (d) in sub-paragraph (d) for “or regulation 15(1)(b) of the 2006 Regulations” substitute “, regulation 15(1)(b) of the 2006 Regulations or regulation 191 of the 2015 Regulations”;
- (e) in sub-paragraph (e) for “or regulation 56(2) of the 2006 Regulations” substitute “, regulation 56(2) of the 2006 Regulations or Schedule 3 to the 2015 Regulations”;
- (f) in sub-paragraph (f), at the end add “or regulation 219(3) of the 2015 Regulations”; and
- (g) in sub-paragraph (g) for “or regulation 78(6) of the 2006 Regulations” substitute “, regulation 78(6) of the 2006 Regulations or regulation 185(2) of the 2015 Regulations”.

(2) In regulation 4(2)—

- (a) in sub-paragraph (a) for “or Part 4 of the 2006 Regulations” substitute “, Part 4 of the 2006 Regulations or Parts 7, 8 or 9 of, or Parts 6 or 7 of Schedule 4 to, the 2015 Regulations”;
- (b) in sub-paragraph (c) for “or regulation 9(4) of the 2006 Regulations” substitute “, regulation 9(4) of the 2006 Regulations or regulation 176(2) of the 2015 Regulations”;
- (c) in sub-paragraph (d) for “or Part 6 of the 2006 Regulations” substitute “, Part 6 of the 2006 Regulations or Part 8 of the 2015 Regulations”;
- (d) in sub-paragraph (e) for “or regulation 78 of the 2006 Regulations” substitute “, regulation 78 of the 2006 Regulations or regulation 180 of the 2015 Regulations”;
- (e) in sub-paragraph (f) after “regulation 84 of the 2006 Regulations” insert “or regulation 219 of the 2015 Regulations”; and
- (f) in sub-paragraph (g) at the end add “or regulation 220(2)(a) of the 2015 Regulations”.

### **Police authority contributions**

**27.**—(1) In regulation 5(1) (police authority contributions)(d)—

- (a) for “24.2%” substitute “21.3%”; and
- (b) for “or regulation 7(1) of the 2006 Regulations” substitute “, regulation 7(1) of the 2006 Regulations or regulation 171 of the 2015 Regulations”.

(2) In regulation 5(2)(b) for “or regulations 10 or 13 of the 2006 Regulations” substitute “, regulations 10 or 13 of the 2006 Regulations or regulations 173 or 177 of the 2015 Regulations”.

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(a) S.I. 2015/445.

(b) Regulation 3 was amended by S.I. 2011/3063.

(c) Regulation 4 was amended by S.I. 2008/1887 and S.I. 2011/3063.

(d) Regulation 5 was amended by S.I. 2008/1887 and S.I. 2011/3063.

- (3) In regulation 5(3)—
- (a) for “Subject to paragraph (4)” substitute “Subject to paragraphs (4) and (5A)”; and
  - (b) for “or regulation 23 of the 2006 Regulations” substitute “, regulation 23 of the 2006 Regulations or regulation 33 of the 2015 Regulations”.
- (4) After regulation 5(5) insert—
- “(5A) Where an active member of the 2015 Scheme is taken by regulation 34 of the 2015 Regulations to have received earnings during a period of assumed pensionable pay, the pensionable pay for this regulation is the amount determined under regulation 34(1) of those Regulations.”.
- (5) In regulation 5(6) for “or regulation 9(4) of the 2006 Regulations” substitute “, regulation 9(4) of the 2006 Regulations or regulation 176 of the 2015 Regulations”.
- (6) After regulation 5(9) insert—
- “(9A) Where an active member of the 2015 Scheme retires with an entitlement to an ill-health pension under regulation 102 of the 2015 Regulations, the police pension authority must transfer from the police fund into the police pension fund an amount equal to twice the final pay of the member concerned, calculated in accordance with regulation 159 of the 2015 Regulations.
- (9B) Where a transition member of the 2015 Scheme retires with an entitlement to an ill-health pension under paragraph 23 of Schedule 4 to the 2015 Regulations, the police pension authority must transfer from the police fund into the police pension fund an amount equal to twice the final pay of the transition member concerned, calculated in accordance with regulation 159 of the 2015 Regulations.”.
- (7) After regulation 5(10) insert—
- “(11) In this regulation—
- “active member of the 2015 scheme” means a person who is in pensionable service under the 2015 scheme; and
  - “transition member of the 2015 scheme” has the same meaning as in regulation 2 (interpretation) of the 2015 Regulations.”.

### **Awards under the Police (Injury Benefit) Regulations 2006**

- 28.**—(1) In regulation 7(1)(a), (2) and (4) (awards under the Police (Injury Benefit) Regulations 2006) for “or the 2006 Regulations” substitute “, the 2006 Regulations or the 2015 Regulations”.
- (2) In regulation 7(7) for “and regulation 27 of the Injury Benefit Regulations” substitute “, regulation 27 of the Injury Benefit Regulations and regulation 176 of the 2015 Regulations”.

### **Further sums payable out of the police pension fund and the police fund**

- 29.** In regulation 11(2) (further sums payable out of the police pension fund and the police fund) after “the Injury Benefit Regulations” insert “, the 2015 Regulations”.

## **CHAPTER 5**

### **Amendments to the Police Pension Regulations 2015**

- 30.** The Police Pensions Regulations 2015(a) are amended in accordance with regulations 31 to 37.

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(a) S.I. 2015/445

## **Index adjustment**

**31.** In the definition of “index adjustment” in regulation 2 (interpretation) in paragraph (a) for “that scheme year” substitute “the previous scheme year”.

## **National Crime Agency officers**

**32.** In the table in regulation 5 (members of a police force other than a home police force), in the 3rd row of column 1, omit “based in England, Wales or Scotland”.

## **Surviving cohabiting partners**

**33.—**(1) In regulation 135 (meaning of “surviving adult partner”)—

(a) in paragraph (1)(a)—

(i) for “the member has sent to the scheme manager a written declaration in a form required by the scheme manager signed by both the member and P that” substitute “the conditions in sub-paragraphs (i) to (iii) are met”, and

(ii) omit sub-paragraph (iv);

(b) omit paragraph (1)(b);

(c) omit paragraphs (3) and (4).

(2) In regulation 156 (persons who may be paid lump sum death grant)—

(a) in paragraph (2)(b)(i) for “stated in the declaration under” substitute “in paragraphs (1)(a)(i) to (iii) of”;

(b) in paragraphs (4) and (5), at the beginning insert “Subject to paragraph (5A)”;

(c) after paragraph (5) insert—

“(5A) Unless paragraph (5B) applies, the scheme manager must pay a grant to a person of the description in paragraph (2), if a grant was paid to a different person under paragraph (4) or (5) before this paragraph came into force.

(5B) This paragraph applies where the scheme manager is of the opinion that the person of the description in paragraph (2) has benefited from all of the grant paid under paragraph (4) or (5).

(5C) The amount of a grant payable under paragraph (5A) is an amount up to the amount calculated under regulation 159, but the scheme manager may pay such lower amount as it considers appropriate in all the circumstances, if it is of the opinion that the person has benefited from some of the grant paid under paragraph (4) or (5).”.

## **Death gratuities**

**34.—**(1) In regulation 166 (death gratuity – estate) in paragraph (1) before sub-paragraph (a) insert—

“(za) who dies as an active member;”.

(2) In paragraph 34 of Schedule 4 (death gratuity – estate)—

(a) in paragraph (2) for “may in its discretion” substitute “must”; and

(b) in paragraph (3) for “may” substitute “must”.

## **Member contributions**

**35.** In regulation 172 (option to pay member contributions for period of unpaid leave) in paragraph (7) for “at the beginning of the” substitute “immediately before the commencement of the”.

### **Payment of annual allowance charge**

**36.**—(1) In regulation 222 (reduction of benefits where annual allowance charge paid by scheme manager)—

(a) for paragraph (1)(a) substitute—

“(a) a member gives a valid notice to the scheme manager—

(i) of joint and several liability for an annual allowance charge under section 237B of the Finance Act 2004, or

(ii) of liability to an annual allowance charge in accordance with regulation 222A; and”;

(b) in paragraph (3) after sub-paragraph (a) insert—

“(aa) in the case to which paragraph (1)(a)(ii) applies, where the liability has arisen in relation to more than one police pension scheme, must be proportionate to the part of that liability which relates to this scheme; and”.

(2) After regulation 222 insert—

#### **“Voluntary scheme pays arrangement**

**222A.**—(1) An active member may serve notice on the scheme manager requesting the scheme manager to discharge an annual allowance charge where the conditions in paragraph (2)(a) to (c) are satisfied.

(2) The conditions mentioned in paragraph (1) are that—

(a) section 237B of the Finance Act 2004 does not apply in relation to the liability;

(b) the pension scheme input amount for a tax year for the member in relation to any police pension scheme of which the individual is a member, exceeds the annual allowance for that tax year;

(c) the amount of the member’s liability to an annual allowance charge for a tax year exceeds £1,000.

(3) In paragraph (2)(b) the reference to any police pension scheme means this scheme, the 1987 scheme or the 2006 scheme.”.

### **Transitional members**

**37.** In paragraph 39 of Schedule 4 (calculation of weighted accrual for service in the 1987 scheme) for paragraph (7) substitute—

“(7) The annual rate of pension payable to the member under the 1987 scheme is the higher of—

(a) the amount calculated by multiplying the accrual rate by the member’s final pay; and

(b) the annual amount of pension that would have been payable under the 1987 scheme had the member remained in service in the 1987 scheme until the member ceased to be in pensionable service under this scheme.”.

**PART 3**  
**Firefighter Pensions**  
**CHAPTER 1**

**Amendments to the Firefighters' Pension Scheme Order 1992**

**38.** The Firefighters' Pension Scheme Order 1992(a) is amended in accordance with regulations 39 and 40.

**Increases to split pensions: 1992 Scheme**

**39.** In rule B5A (entitlement to two pensions)(b) after paragraph (3) insert—

“(3A) The amount of the first pension determined under paragraph (3), is increased for each year before the firefighter's last day of service by an amount equivalent to that which would apply if the first pension were a pension in payment commencing from the date of the firefighter's last day of service at the higher rate of pay, to which the Pensions (Increase) Act 1971(c) applied.”.

**Commutation of small pension credits: 1992 Scheme**

**40.** In rule IA2(1)(d) (commutation of the pension credit benefits), for “In the circumstances described in regulation 3(2)(b) of the Pension Sharing (Pension Credit Benefit) Regulations 2000 (commutation of pension credit benefit: small pensions)” substitute “Where the amount of pension payable under rule IA1 does not exceed the commutation limit for the purposes of Part 1 of Schedule 29 to the Finance Act 2004 (lump sum rule)(e)”.

**CHAPTER 2**

**Amendment to the Firefighters' Pension Scheme (England) Order 2006**

**41.** Schedule 1 to the Firefighters' Pension Scheme (England) Order 2006(f) (the New Firefighters' Pension Scheme (England)) is amended in accordance with regulations 42 to 44.

**Surviving cohabiting partners**

**42.—**(1) In the table of contents, in the heading to Chapter 1 of Part 4, and in the entries relating to rules 1 and 5 in that Chapter, for “nominated partners” substitute “cohabiting partners”.

(2) In Part 1, in rule 2(1) (interpretation)—

(a) in the definition of “child”(g), in paragraph (a)(iii) for “nominated partner” substitute “cohabiting partner”;

(b) after the definition of child's pension(h) insert—

““cohabiting partner” has the meaning given by rule 1(5A) of Part 2;”;

(c) omit the definition of “nominated partner”.

(3) In Part 2 (scheme membership, cessation and retirement)—

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- (a) S.I. 1992/129; the name of the scheme in England and Scotland was changed to the Firefighters' Pension Scheme by article 4(1) of S.I. 2004/2306.
- (b) Rule B5A was inserted in relation to England by S.I. 2008/214 and was amended in relation to England by S.I. 2013/1392 and S.I. 2015/589.
- (c) 1971 c. 56.
- (d) Rule IA2 was inserted by S.I. 2001/3691; paragraph (1) was amended in relation to England by S.I. 2005/2980; the rule was revoked in relation to England, with savings, by S.I. 2006/3432.
- (e) 2004 c. 12; there are amendments to Part 1 of Schedule 29 not relevant to these Regulations.
- (f) S.I. 2006/3432.
- (g) The definition of “child” was amended by S.I. 2008/213 and S.I. 2014/445.
- (h) The definition of “child's pension” was inserted by S.I. 2014/445.

(a) in rule 1(5)(b) (dependent members) for “nominated partner” substitute “cohabiting partner”;

(b) after rule 1(5) insert—

“(5A)(a) For the purposes of paragraph (5), a “cohabitating partner” in relation to the scheme member is a person—

(i) who has been living with the scheme member, otherwise than as the scheme member’s spouse or civil partner,

(ii) at the date on which the question of the cohabiting partner’s status in relation to the scheme member falls to be considered, is not the spouse or civil partner of any other person,

(iii) is financially dependent on the scheme member, or is, with the scheme member, in a state of mutual financial dependency,

(iv) and is in a long-term relationship with the scheme member;

(b) for the purposes of this Rule—

“scheme member” means a firefighter member, deferred member or pensioner member, and

“long-term relationship” means a relationship that has continued, to the exclusion of any other relationship, for a period of at least two years ending with the date on which the question of the person’s status in relation to the scheme member falls to be considered, or such shorter period as the authority may in any particular case think fit.”;

and

(c) omit rules 1(6) to 1(9)(a).

(4) In Part 3 (personal awards), in rule 11(2)(a) (allocation of pension) for “nominated partner” substitute “cohabiting partner”.

(5) In Part 4 (survivors’ pensions)(b)—

(a) in the heading to Chapter 1 and the heading to rule 1 immediately below that, for “nominated partners”, on both occasions substitute “cohabiting partners”;

(b) in rules 1(1), 1(2) and 1(3) for “nominated partner” substitute “cohabiting partner”; and

(c) in the heading to rule 5, for “nominated partners” substitute “cohabiting partners”.

(6) In Part 7, in rule 3(3) (reservists: awards on death or permanent disablement) for “nominated partner” substitute “cohabiting partner”.

### **Increases to split pensions: 2006 Scheme**

**43.** In Part 3, rule 7 (entitlement to two pensions)(c)—

(a) in paragraph (2) for “paragraphs (3) and (4)” substitute “paragraphs (3), (3A) and (4)”; and

(b) after paragraph (3) insert—

“(3A) The amount of the first pension determined under paragraph (3), is increased for each year before the firefighter’s last day of service by an amount equivalent to that which would apply if the first pension were a pension in payment commencing from the date that paragraph (1) first applied to the member, to which the Pensions (Increase) Act 1971 applied.”.

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(a) There are amendments to paragraphs (6) to (9) which are not relevant to these Regulations.

(b) Rule 1, in Chapter 1, was amended by S.I. 2008/213 and S.I. 2014/445.

(c) Rule 7, in Part 3, was amended by S.I. 2008/213, S.I. 2014/445 and S.I. 2015/589.

## Commutation of small pension credits: 2006 Scheme

44. In Part 6 (pension sharing on divorce), rule 2 (commutation of whole of pension credit benefits) for “In the circumstances described in regulation 3(2)(b) of the Pension Sharing (Pension Credit Benefit) Regulations 2000 (commutation of pension credit benefit: small pensions)” substitute “Where the amount of pension payable under this Part does not exceed the commutation limit for the purposes of Part 1 of Schedule 29 to the Finance Act 2004 (lump sum rule)(a)”.

## CHAPTER 3

### Amendments to the Firefighters’ Pension Scheme (England) Regulations 2014

45.—(1) The Firefighters’ Pension Scheme (England) Regulations 2014(b) are amended in accordance with this regulation.

(2) In paragraph 45 of Schedule 2 (acceptance of club transfer value payments) after “relates to a member’s final salary benefit” insert “apart from a payment from the 1992 scheme as that scheme has effect in Scotland, Wales and Northern Ireland”.

We consent to the making of these Regulations

*Names*  
Two of the Lords Commissioners of Her Majesty’s Treasury

Signed by authority of the Secretary of State

*Name*  
Minister of State  
Home Department

## EXPLANATORY NOTE

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

These Regulations make amendments to various instruments relating to pensions payable in respect of police officers in England and Wales and firefighters in England.

In relation to pensions for police officers these Regulations amend—

- (i) the Police Pension Regulations 1987 (“the 1987 Regulations”),
- (ii) the Police Pension Regulations 2006 (“the 2006 Police Pension Regulations”),
- (iii) the Police (Injury Benefit) Regulations 2006 (“the 2006 Police Injury Regulations”),
- (iv) the Police Pension Fund Regulations 2007 (“the 2007 Regulations”), and
- (v) the Police Pensions Regulations 2015 (“the 2015 Regulations”).

In relation to pensions for firefighters these Regulations amend—

- (i) the Firefighters’ Pension Scheme Order 1992 (“the 1992 Order”),
- (ii) the Firefighters’ Pension Scheme (England) Order 2006 (“the 2006 Firefighters’ Order”), and
- (iii) the Firefighters’ Pension Scheme (England) Regulations 2014 (“the 2014 Regulations”).

Certain of the regulations make retrospective provision – these are set out in regulation 1(2). The following provisions in the enabling legislation permit regulations made under those provisions to have retrospective effect—

- (i) section 12(2) of the Superannuation Act 1972, as applied by section 16(3) of that Act in relation to orders made under section 26 of the Fire Services Act 1947,

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(a) 2004 c. 12; there are amendments to Part 1 of Schedule 29 not relevant to these Regulations.  
(b) S.I. 2014/2848.

- (ii) section 1(5) of the Police Pensions Act 1976,
- (iii) section 34(3) of the Fire and Rescue Services Act 2004, and
- (iv) section 3(3)(b) of the Public Service Pensions Act 2013.

Regulation 2 amends the 1987 Regulations and allows members to request the pension scheme to meet certain tax charges to which they have become liable.

Regulations 4 and 5 amend the 2006 Police Pension Regulations. Regulation 4 removes the requirement for a deceased member and the surviving partner of that member to have completed a nomination form before a survivor's pension can be paid. Regulation 5 allows members to request the pension scheme to meet certain tax charges to which they have become liable.

The 2006 Police Injury Regulations make provision for payments to police officers who are permanently disabled as a result of an injury received without their own default in the execution of duty as a police officer or, where death results from such an injury, to surviving dependents of the deceased officer. The amendments made by regulations 7 to 22 make technical changes to ensure that the injury benefit scheme continues to work effectively for officers who join the police pension scheme established by the 2015 Regulations. The intention to make these amendments was signified in Home Office Circular 014/2015 published on 21st May 2015(a).

The 2007 Regulations provide for transfers to and from the police fund operated by the employers of police officers in England and Wales to police pension funds. Regulations 24 to 29 amend the 2007 Regulations to insert references to the 2015 Regulations to ensure that pension contributions received from and pension benefits paid to police officers under those regulations are properly accounted for.

Regulations 31 to 37 make amendments to the 2015 Regulations to improve the operation of the pension scheme established by those Regulations. Regulation 31 ensures that the opening balances held in pension accounts are revalued according to the changes in prices in the year previous to the date of the opening balance. Regulation 32 allows for members to count towards their membership of the police pension scheme periods of service with the National Crime Agency based in Northern Ireland. Regulation 33 removes the requirement for a deceased member and the surviving partner of that member to have completed a nomination form before a survivor's pension can be paid. Regulation 34 extends the benefit of death gratuities to active members and makes payment of such gratuities automatic rather than discretionary for members who accrued benefits under previous schemes. Regulation 35 provides that the reference pay on which a member can pay contributions during an absence on unpaid leave is the pay that member received immediately before that leave began. Regulation 36 allows members to request the pension scheme to meet certain tax charges to which they have become liable. Regulation 37 ensures that deferred members of the scheme established under the 2015 Regulations who also accrued benefits under an earlier scheme cannot suffer any detriment when their entitlement to benefit is calculated.

Regulations 39 and 40 make amendments to the 1992 Order. Regulation 37 clarifies that where a firefighter has an entitlement to two pensions under the 1992 Scheme, the amount of the first pension is updated annually from the date that the firefighter ceased to earn the higher rate of pay. Regulation 38 updates an out of date statutory reference.

Regulations 42 to 44 make amendments to the 2006 Order.

Regulation 42 removes the requirement for a deceased member and the surviving partner of that member to have completed a nomination form before a survivor's pension can be paid. Regulation 43 clarifies that where a firefighter has an entitlement to two pensions under the 2006 Scheme, the amount of the first pension is updated annually from the date that the firefighter ceased to earn the higher rate of pay. Regulation 44 updates an out of date statutory reference. Regulation 45 amends

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(a) Copies of the circular may be obtained from the Crime, Policing and Fire Group, Home Office, 2 Marsham Street, London, SW1P 4DF or accessed electronically on <https://www.gov.uk/government/publications/circular-0142015-the-police-injury-benefit-scheme-consequential-amendments>.

the 2014 Regulations to clarify that protected members of the Scheme constituted by the 1992 Order transferring to England from Scotland, Wales and Northern Ireland continue to be entitled to remain as members of that Scheme.

No impact assessment has been produced for this instrument as no impact on the private or voluntary sectors is foreseen.