

Criminal Justice Committee
Wednesday 28 January 2026
4th Meeting, 2026 (Session 6)

Note by the Clerk on the Firefighters' Pension Scheme (Scotland) Amendment Order 2025 (SSI 2025/406)

Overview

1. At this meeting, the Committee will consider the following Scottish Statutory Instrument (SSI), which is subject to the negative procedure. The Committee is invited to consider the instrument and decide what, if any, recommendations to make.
2. More information about the instrument is summarised below:

Title of instrument: [The Firefighters' Pension Scheme \(Scotland\) Amendment Order 2025](#) (SSI 2025/406)

Laid under: Section 34(1), (2) and (4) and section 60(2)(a) of the [Fire and Rescue Services Act 2004](#).

Laid on: 18 December 2025

Procedure: Negative

Deadline for committee consideration: 9 February 2026 (Advisory deadline for any committee report to be published)

Deadline for Chamber consideration: 11 February 2026 (Statutory 40-day deadline for any decision whether to annul the instrument)

Commencement: 21 February 2026

Procedure

3. Under the negative procedure, an instrument is laid after it is made, and is subject to annulment by resolution of the Parliament for a period of 40 days beginning on the day it is laid.
4. Once laid, the instrument is referred to:
 - the Delegated Powers and Law Reform (DPLR) Committee, for scrutiny on various technical grounds, and
 - a lead committee, whose remit includes the subject-matter of the instrument, for scrutiny on policy grounds.
5. Any MSP may propose, by motion, that the lead committee recommend annulment of the instrument. If such a motion is lodged, it must be debated at a

meeting of the Committee, and the Committee must then report to the Parliament (by the advisory deadline referred to above).

6. If there is no motion recommending annulment, the lead committee is not required to report on the instrument.

Delegated Powers and Law Reform Committee consideration

7. The DPLR Committee considered the instrument on 20 January 2026 and reported on it in its [8th Report, 2026](#). The DPLR Committee **agreed to draw the instrument to the attention of the Parliament** on the issues set out below.
8. The DPLR Committee's [correspondence with the Scottish Government](#) asked questions on new rule 4(4) in Part 5 of the Scheme (inserted by paragraph 3(c) of the [schedule](#) of the instrument). This provision sets out the formula for calculating the amount of a "missed pension lump sum grant". This is payable to the surviving relative of a deceased firefighter.
9. The formula for calculating the amount of the grant is as follows:

"0.1 x A x B", where:

"B" is the number of years (which has the meaning in rule 6(2) of Part 10) from 1 July 2000 to the end date of the deceased's extended limited period

"A" is the amount of pensionable pay the deceased received in their last year of service.
10. The DPLR Committee asked the Scottish Government whether something is missing as regards which years are to count in determining the value of B. For example, is B intended to be the number of years during which the deceased was employed in the period from 1 July 2000 to the end date of their extended limited period (rather than all the years from 1 July 2000 to the end of the person's extended limited period, which could include years when they were not employed). The DPLR Committee noted that this contrasts with the equivalent provision in rules 1B(8) and 1C(6) of the same part (Part 5).
11. The Scottish Government acknowledged the Committee's point but considers that the intended meaning will be understood, given its context; and that the operation of the provision will not be impacted in practical terms as the position is understood by the Scheme authority and other key stakeholders. The Scottish Government nonetheless intends to clarify this point in the next suitable instrument.
12. **The DPLR Committee agreed to draw the instrument to the attention of Parliament on reporting ground (h) – that the instrument's form or meaning could be clearer – in respect of the definition of "B" in the formula in new rule 4(4) in Part 5 of the Scheme (inserted by paragraph 3(c) of the schedule of the instrument).**

13. With regards to the meaning of “years” in the formula, the DPLR Committee also asked the Scottish Government whether the formula should say “B is the number of completed years...”, given the terminology in rule 6(2), and again in line with the equivalent provision in rules 1B(8) and 1C(6)).
14. The Scottish Government responded that it considered the legal effect of this cross-reference to be clear, but that it intended to amend the instrument at the next suitable opportunity in order to insert the word “completed” in the interests of consistency with the other formulae in the same Part.
15. **The DPLR Committee agreed to draw the instrument to the attention of Parliament on the general reporting ground in respect that, in the same formula, “year” should be “completed year”.**
16. The DPLR Committee also noted that the Scottish Government intends to address both these points in the next suitable instrument amending the Firefighters’ Pension Scheme (Scotland) Order 2007.

Purpose of the instrument

17. The purpose of the instrument is to make further amendments to the New Firefighters’ Pension Scheme (Scotland), which is set out in schedule 1 of the [Firefighters’ Pensions Scheme \(Scotland\) Order 2007](#) (SSSI 2007/199) (“the 2007 Order”). Schedule 1 of the 2007 Order is amended to provide a cohort of retained firefighters with further options to purchase historic pensionable service. This broadly mirrors changes planned to be made to the equivalent UK Firefighters’ scheme as a result of case law.
18. The Order inserts new rules into the New Firefighters’ Pension Scheme rules set out in schedule 1 of the 2007 Order in relation to the following matters:
 - Missed pension lump sum grant;
 - Survivor’s missed pension lump sum grant;
 - Firefighters who joined as a special deferred member are now able to convert their standard service to special service;
 - Firefighters who joined the scheme and were unable to purchase periods of opted out service as special service can now do so; and
 - Firefighters who retired from the standard 2006 scheme with a Member Initiated Early Retirement can now convert standard service to special service.
19. The Policy Note accompanying the instrument is included in the annexe. It includes a summary of consultation undertaken on the instrument, impact assessments carried out, and the anticipated financial effects.

Committee consideration

20. So far, no motion recommending annulment has been lodged.

21. Members are invited to consider the instrument and decide whether there are any points they wish to raise.
22. If members have no points to raise, the Committee should note the instrument (that is, agree that it has no recommendations to make).
23. However, should a motion recommending annulment be lodged later in the 40-day period, it may be necessary for the Committee to consider the instrument again.

Clerks to the Committee
January 2026

Annexe A: Scottish Government Policy Note

The Firefighters' Pension Scheme (Scotland) Amendment Order 2025 (SSI 2025/406)

The above instrument was made in exercise of the powers conferred by section 34(1), (2) and (4) and section 60(2)(a) of the Fire and Rescue Services Act 2004. This instrument is subject to the negative procedure.

Summary Box

This Order makes further amendments to the New Firefighters' Pension Scheme (Scotland), which is set out in schedule 1 of the Firefighters' Pensions Scheme (Scotland) Order 2007 (S.S.I. 2007/199) ("the 2007 Order"). Schedule 1 of the 2007 Order is amended to provide a cohort of retained firefighters with further options to purchase historic pensionable service. This broadly mirrors changes planned to be made to the equivalent UK Firefighters' scheme as a result of case law.

Policy Objectives

The Scottish Government has identified a number of areas which should have been covered by the 'Matthews' remedy but were not captured by the legislative changes introduced in 2014 and 2023.

This policy reflects the Scottish Minister's commitment to provide the same additional remedy and flexibility to those members who were employed as retained firefighters between 7 April 2000 and 5 July 2006, through further access to the modified provisions of the 2007 Order (referred to as the modified scheme). Amendments to schedule 1 of the 2007 Order also extend the time limit for this options exercise so that the deadline for making relevant applications and elections will be 17 September 2026, with a further discretion, where the applicable conditions are met, for certain late applications and elections to be accepted after 17 September 2026 in relation to the new provisions listed below.

The Order inserts new rules into the New Firefighters' Pension Scheme rules set out in schedule 1 of the 2007 Order in relation to the following matters:-

- Missed pension lump sum grant;
- Survivor's missed pension lump sum grant;
- Firefighters who joined as a special deferred member are now able to convert their standard service to special service;
- Firefighters who joined the scheme and were unable to purchase periods of opted out service as special service can now do so; and
- Firefighters who retired from the standard 2006 scheme with a Member Initiated Early Retirement can now convert standard service to special service.

UN Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024 Compatibility

The Scottish Ministers have made the following statement regarding children's rights. In accordance with section 23(2) of the United Nations Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024, the Scottish Ministers certify that, in their view, the Firefighters' Pension Scheme (Scotland) Amendment Order 2025 is compatible with the UNCRC requirements as defined by section 1(2) of the Act.

EU Alignment Consideration

This instrument is not relevant to the Scottish Government's policy to maintain alignment with the EU.

Consultation

To comply with the requirements of section 34(5) of the Fire and Rescue Services Act 2004, a consultation took place from 19 September 2025 to 14 November 2025.

In particular, employer and employee representatives of the Scottish Fire and Rescue Service, administrators and Scottish Government interests and UK Government departments were consulted. Three responses were received and on the basis of these responses the proposed amendments will be adopted.

As a result of that consultation the following responses were noted. Extending the deadline by 12 months from when amended legislation comes into force. A reference was also made to bringing into scope Volunteer Firefighters within Volunteer Stations who receive a Retaining Fee. The extension to the deadline was considered but sufficient discretion already exists, this has not been adopted. Volunteer Firefighters are not in scope for Matthews 2nd Option.

A full list of those consulted and who agreed to the release of this information is attached to the consultation report published on the Scottish Public Pensions Agency's website: <https://pensions.gov.scot/firefighters/scheme-governance-and-legislation/consultations>

Impact Assessment

An equality impact summary statement has been produced rather than a full EQIA as the instrument is removing historical discrimination and equalising treatment as far as possible to retained firefighters, in comparison to regular firefighters. There was limited data from the first options exercise with the only protected characteristic available for comparison being age. The statement is published on the Scottish Public Pensions Agency website: <https://pensions.gov.scot/firefighters/scheme-governance-and-legislation/consultations>

The Scottish Government have carried out a [Child Rights and Wellbeing Impact Assessment \(CRWIA\)](#) and this has been published alongside the laying of this

Order. The CRWIA has concluded that there is no impact on the rights or wellbeing of children.

A Fairer Scotland Duty Assessment and a Consumer Duty Assessment have not been carried out. The SSI is technical in nature and implements legal changes which are being made to another UK firefighters' pension scheme and is not considered to represent a strategic decision. Accordingly, the Fairer Scotland Duty and Consumer Duty Assessments are not considered to be applicable.

An Island Communities Impact Assessment (ICIA) has not been carried out. This provision extends the right to purchase retrospective pension entitlement to retained firefighters across Scotland, including those residing in island communities and as such will have no specific impact on Island Communities.

Financial Effect

The Minister for Public Finance confirms that no BRIA is necessary as the instrument has no financial effects on the Scottish Government, local government or on business.

Scottish Public Pensions Agency
An Agency of the Scottish Government
December 2025