

3. Where—

- (a) a transfer value is payable to the scheme managers of an approved scheme which is not a club scheme, and
- (b) the service to which it relates includes service before 1st October 1990, and
- (c) no right to a cash equivalent was acquired,

the amount of the transfer value is the total of A and the greater of B and C, where—

- A is a notional transfer value, calculated on the cash equivalent basis, in respect of the person's service after 30th September 1990,
- B is a notional transfer value, calculated on the cash equivalent basis, in respect of his service before 1st October 1990, and
- C is a notional transfer payment, calculated in accordance with Part III of this Schedule, in respect of his service before 1st October 1990.

4. Where—

- (a) a transfer value is payable to the scheme managers of an approved scheme which is not a club scheme, and
- (b) the service to which it relates includes service before 1st October 1990, and
- (c) a right to a cash equivalent was acquired,

the amount of the transfer value is D-E, where—

- D is the transfer value that would have been payable if paragraph 3 had applied, and
- E is the amount of the cash equivalent.

5. Where—

- (a) a transfer value is payable to the scheme managers of a personal pension scheme, and
- (b) a right to a part cash equivalent was acquired,

the transfer value is to be calculated on the cash equivalent basis but as if the person's service as a regular firefighter had ended with 5th April 1988.

SCHEDULE 7

Rule F6

WAR SERVICE

PART I

WAR SERVICE ELECTIONS

1. A war service election is an election that additional pensionable service is to become, or to be treated as having become, reckonable by virtue of a period of war service.

2.—(1) A war service election is to be made by giving written notice to the appropriate fire authority.

(2) The appropriate fire authority is—

- (a) the fire authority maintaining the brigade in which the person in relation to whom the additional pensionable service is to be reckonable is serving, or
- (b) where he is entitled to a pension, or a surviving spouse's pension or child's allowance is payable, or a transfer value or cash equivalent has at any time become payable, the fire authority liable for payment.

(3) The notice must specify whether the additional pensionable service is to be reckonable—

- (a) for all purposes except those of calculating a surviving spouse's pension or child's allowance, or
- (b) for all purposes.

PART II

WAR SERVICE FOLLOWED BY FIRE SERVICE

1.—(1) For the purposes of this Part a person's war service is, subject to sub-paragraph (2), the period of his whole-time service after 2nd September 1939 but before 1st July 1950, while 18 years old or older, in the armed forces of the Crown, in the merchant navy or the mercantile marine, or

in any of the women's services that were specified in Schedule 1 to the Superannuation Act 1946(a).

- (2) A person's war service does not include any period—
- (a) in respect of which any non-effective pay or excess remuneration has been received by him and not repaid, or
 - (b) by virtue of which any armed forces pension or retired pay is payable to him in pursuance of any Royal Warrant or other instrument otherwise than in respect of disablement, or
 - (c) by virtue of which he is entitled to reckon any period as pensionable service otherwise than under this Part, or
 - (d) which he has reckoned or had the opportunity to reckon for the purposes of a public service pension scheme within the meaning of section 51(3)(b) of the Social Security Act 1973(b).
- (3) For the purposes of sub-paragraph (2)(a)—
- (a) "non-effective pay" includes naval, military and air force pensions, retired pay, and gratuities (other than war gratuities to which section 23 of the Finance (No. 2) Act 1945(c) applied), and
 - (b) "excess remuneration" means, in relation to a retired officer of the armed forces of the Crown who is re-employed in those forces, any service pension drawn in respect of such period of re-employment or any addition to the normal pay attaching to the post in which the officer is re-employed which is granted by reason of the officer's former employment in those forces,

and a fire authority shall be entitled to rely on a certificate, signed by a duly authorised officer of the Ministry of Defence, that non-effective pay or excess remuneration was, or was not, paid in respect of any period and as to the sufficiency of any repayment.

2. This Part applies in the case of a person with war service who—
- (a) after the end of his war service and before 1st July 1950 served as a member of a brigade, and
 - (b) is, or was immediately before his death, entitled to reckon pensionable service by virtue of his service before that date,

and in this Schedule "qualified fireman" means a person in whose case this Part applies.

3.—(1) Where this Part applies a war service election may be made by the qualified fireman.

(2) The notice of election must specify the period of war service by virtue of which the additional pensionable service is to be reckonable ("the specified period").

(3) The notice must be given not earlier than 3 months before his intended retirement nor later than 3 months (or such longer period as the fire authority may allow) after his retirement, and if—

- (a) he dies while serving as a regular firefighter, or
- (b) he retires more than 3 months after the notice was given,

the election does not take effect.

(4) Subject to sub-paragraph (5) and to Part V, where—

- (a) an election has taken effect, and
- (b) the payment conditions in paragraph 4 are satisfied,

the qualified fireman shall be treated as having been entitled, immediately before his retirement, to reckon as pensionable service for the purposes specified in the notice ("the specified purposes") a period equal to half the specified period.

(5) Where—

- (a) the period specified in the notice is the whole of his war service, and
- (b) a shorter period would produce the benefits sought,

the shorter period shall be substituted as the specified period.

4.—(1) Subject to sub-paragraphs (8) and (9), the payment conditions are satisfied if the required amount is paid to the fire authority within the appropriate period, or such longer period as the fire authority may allow.

(a) 1946 c.60; Schedule 1 was repealed by the Superannuation Act 1965 (c.74), section 104 and Schedule 11.

(b) 1973 c.38.

(c) 1945 c.13; section 23 was repealed by the Income Tax Act 1952 (c.10).

- (2) Where the qualified fireman—
- (a) has commuted a portion of his pension for a lump sum equal to or greater than the required amount, and
 - (b) has not been paid the lump sum, and
 - (c) instructs the fire authority in writing to deduct the required amount from the lump sum, the required amount is to be treated as having been paid when the instruction was given.
- (3) The required amount is—
- (a) where the specified purposes are those mentioned in paragraph 2(3)(a) of Part I, the basic amount calculated in accordance with sub-paragraph (4), and
 - (b) where the specified purposes are those mentioned in paragraph 2(3)(b) of Part I, the total of the basic amount and the additional amount calculated in accordance with sub-paragraph (5) or, as the case may be, sub-paragraphs (5) and (6).
- (4) The basic amount is $\text{£}A+B$, where
- A is one seventh of 0.225 times the number of days of additional pensionable service, and
- B is interest on A at three and a half per cent per annum, compounded with yearly rests, from 1st July 1950 to the date of payment, or if earlier, the date of the qualified fireman's death.
- (5) Subject to sub-paragraph (6), the additional amount is half the amount by which the actuarial value of the hypothetical pension, calculated in accordance with tables prepared by the Government Actuary, is increased by virtue of the additional pensionable service; the hypothetical pension is the pension that would have been payable to a surviving spouse entitled to such a pension if—
- (a) the qualified fireman had died on the date of his retirement, and
 - (b) rule E8 (increase during first 13 weeks) had not applied.
- (6) Where the qualified fireman is, or on retirement will be, entitled to a deferred pension, the additional amount calculated in accordance with sub-paragraph (5) is increased by adding to it interest at three and a half per cent per annum, compounded with yearly rests, from 1st July 1950 to the date of payment or, if earlier, the date of his death.
- (7) The appropriate period for payment of the required amount is one of 3 months beginning on the date on which notice of the election was given.
- (8) Where the qualified fireman is entitled to a deferred pension which has not come into payment within the appropriate period, the payment conditions are satisfied if the required amount is paid to the fire authority within 3 months after the date on which the pension comes into payment.

PART III

TRANSFeree'S WAR SERVICE RECKONABLE WITHOUT RECEIPT OF TRANSFER VALUE

- 1.—(1) This Part applies in the case of a person who at the material time—
- (a) either was serving as a regular firefighter or had retired with an entitlement to a pension, and
 - (b) was entitled to reckon pensionable service for the purposes of the Firemen's Pension Scheme in force at that time by virtue of a period of qualifying service, and
 - (c) was not entitled under the war service provisions of the scheme applicable to his qualifying service (the "qualifying scheme") to reckon service for pension purposes by virtue of his qualifying service, but would have been so entitled if he had remained in that scheme until the material time.
- (2) The material time—
- (a) where the person died or retired before 1st April 1978, is immediately before his death or retirement, whichever is the earlier, and
 - (b) in any other case, is 1st April 1978.
- (3) For the purposes of this Part—
- (a) qualifying service is service or employment described in sub-paragraph (6),
 - (b) the war service provisions of a qualifying scheme are provisions analogous to those of Part II, and those of Part V as they apply to a qualified fireman, and
 - (c) "war service" has the same meaning as in the war service provisions of the qualifying scheme.

- (4) The appropriate fire authority—
- (a) may require that any claim that paragraph 1(1)(c) is satisfied, and as to the duration of the person's war service, be supported by a certificate given by or on behalf of the scheme managers of the qualifying scheme, and
 - (b) are entitled to rely on such a certificate.
- (5) Where this Part would be capable of applying by virtue of more than one period of qualifying service it applies by virtue only of the first such period, and the others are to be disregarded.
- (6) Qualifying service comprises—
- (a) police service, that is to say, service pensionable in pursuance of the Police Pensions Regulations from time to time in force under sections 1, 3 and 4 of the Police Pensions Act 1976(a);
 - (b) teaching service, that is to say, service pensionable in pursuance of regulations from time to time in force under section 9 of the Superannuation Act 1972(b), the Teachers' Superannuation (Scotland) Act 1968(c), the Teachers' Superannuation Act 1967(d), the Teachers' Superannuation Act 1965(e), section 102 of the Education (Scotland) Act 1962(f) or under the Teachers' (Superannuation) Act 1925(g), or under a scheme comprised in a Teachers' Superannuation Scheme (within the meaning of section 145(47) of the said Act of 1962) from time to time in force;
 - (c) National Health Service, that is to say, service pensionable in pursuance of regulations from time to time in force under section 10 of the Superannuation Act 1972, section 67 of the National Health Service Act 1946(h), or section 66 of the National Health Service (Scotland) Act 1947(i).
 - (d) Local Government service, that is to say, service pensionable—
 - (i) under the Local Government Superannuation Act 1937(j) ("the 1937 Act") or the Local Government Superannuation (Scotland) Act 1937(k) or in pursuance of regulations from time to time in force under the Local Government Superannuation Act 1953(l) or section 7 of the Superannuation Act 1972 (m) ("the 1972 Act"), or
 - (ii) under a local Act scheme within the meaning of the 1937 Act or the 1972 Act;
 - (e) Northern Ireland fire service, that is to say, service pensionable in pursuance of the Firemen's Pension Scheme from time to time in force under section 10 of the Fire Services (Amendment) Act (Northern Ireland) 1950(n) or section 17 of the Fire Services Act (Northern Ireland) 1969(o) or, as respects the Belfast fire brigade, the scheme so in force under section 13 of the said Act of 1950 or section 26 of the said Act of 1969;
 - (f) Northern Ireland police service, that is to say, service pensionable in pursuance of an order or regulations from time to time in force under the Constabulary Acts (Northern Ireland) 1922 to 1949(p) or section 25 of the Police Act (Northern Ireland) 1970(q);
 - (g) service in health and personal social services in Northern Ireland, that is to say, service pensionable in pursuance of regulations from time to time in force under section 61 of the Health Services Act (Northern Ireland) 1948(r), section 67 of the Health Services Act (Northern Ireland) 1971(s) and Schedule 8 thereto, or Article 12 of the Superannuation (Northern Ireland) Order 1972(t);
 - (h) Northern Ireland teaching service, that is to say, service pensionable in pursuance of a scheme comprised in, or in regulations or rules from time to time in force under, Article 11 of the Superannuation (Northern Ireland) Order 1972 or the Teachers' Superannua-

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- (a) 1976 c.35.
 - (b) 1972 c.11.
 - (c) 1968 c.12.
 - (d) 1967 c.12.
 - (e) 1965 c.83.
 - (f) 1962 c.47.
 - (g) 1925 c.59.
 - (h) 1946 c.81.
 - (i) 1947 c.27.
 - (j) 1937 c.68.
 - (k) 1937 c.69.
 - (l) 1953 c.25.
 - (m) 1972 c.11.
 - (n) 1950 c.4 (N.I.).
 - (o) 1969 c.13 (N.I.).
 - (p) 1922 c.8 (N.I.); 1924 c.17 (N.I.); 1928 c.4 (N.I.); 1930 c.18 (N.I.); 1933 c.27 (N.I.); 1934 c.10 (N.I.); 1949 c.9 (N.I.).
 - (q) 1970 c.9 (N.I.).
 - (r) 1948 c.3 (N.I.).
 - (s) 1971 c.1 (N.I.).
 - (t) S.I. 1972/1073 (N.I.10).

tion Acts (Northern Ireland) 1950 to 1967(a) or a 1923 Act Scheme (within the meaning of the Teachers' Superannuation Act (Northern Ireland) 1950(b);

- (i) Northern Ireland local government service, that is to say, service pensionable in pursuance of regulations from time to time in force under section 2 of the Local Government (Superannuation) Act (Northern Ireland) 1950(c) or Article 9 of the Superannuation (Northern Ireland) Order 1972.

2. A person in whose case this Part applies may, if the appropriate fire authority consents, make a war service election.

3.—(1) Subject to Part V, where an election is made under paragraph 2 to the person making it shall be treated as having been entitled, immediately before his retirement or, as the case may be, his death while serving, to reckon for the purposes of the Firemen's Pension Scheme in force at that time an additional period of pensionable service equal to the appropriate percentage of his war service.

(2) The appropriate percentage—

- (a) where the qualifying service is police service or Northern Ireland police or fire service, is 47.75,
- (b) where the qualifying service is National Health service or service in health and personal social services in Northern Ireland or local government service or Northern Ireland local government service, is 35.25, and
- (c) where the qualifying service is teaching service or Northern Ireland teaching service, is 34.875.

PART IV

TRANSFEREE'S WAR SERVICE RECKONABLE ON RECEIPT OF ADDITIONAL TRANSFER VALUE

1.—(1) This part applies in the case of a person—

- (a) who at the material time either was serving as a regular firefighter or had retired with an entitlement to a pension, and
- (b) who had war service within the meaning of a public service pension scheme, and
- (c) in respect of whom there has been paid to the appropriate fire authority a transfer value which took account of service or employment in which he was subject to that scheme, and
- (d) who by virtue of that transfer value was at the material time entitled to reckon pensionable service for the purposes of the Firemen's Pension Scheme in force at that time, and
- (e) in respect of whom there has been paid to the appropriate fire authority an additional transfer value calculated by reference to his war service.

(2) Where a transfer value paid was calculated partly by reference to war service and partly by reference to other service, so much of it as is referable to war service shall for the purposes of subparagraph (1)(e) be treated as an additional transfer value.

(3) The material time—

- (a) where the person died or retired before 1st April 1978, is immediately before his death or retirement, whichever is the earlier, and
- (b) in any other case, is 1st April 1978.

(4) The public service pension schemes are the Universities Superannuation Scheme and any occupational pension scheme which—

- (a) cannot come into force, or be amended, without the scheme or amendment being approved by a Minister of the Crown or government department, and
- (b) does not relate to service falling within paragraph 1(6) of Part III.

2. A person in whose case this Part applies may, if the appropriate fire authority consent, make a war service election.

(a) 1950 c.33 (N.I.); 1951 c.28 (N.I.) (in part); 1956 c.22 (N.I.); 1963 c.7 (N.I.); 1967 c.3 (N.I.), partially repealed with savings by Article 23 of the Superannuation (Northern Ireland) Order 1972 (S.I. 1972/1073) (N.I. 10).

(b) 1950 c.33 (N.I.).

(c) 1950 c.10 (N.I.).

3.—(1) Subject to Part V, where an election is made under paragraph 2 the person making it shall be treated as having been entitled immediately before his retirement, or as the case may be his death while serving, to reckon for the purposes of the Firemen's Pension Scheme in force at that time an additional period of pensionable service calculated in accordance with sub-paragraphs (2) and (3).

(2) The period is—

$$\frac{A}{B} \text{ years}$$

where—

A is the basic transfer value, and

B is his adjusted pensionable emoluments multiplied by 1 1/3rd.

(3) The basic transfer value is the additional transfer value received less any amount representing compound interest, and the adjusted pensionable emoluments are the product of—

- (a) the annual value of the emoluments (including averaged emoluments and any element for pensions increase) in relation to which the additional transfer value was calculated, and
- (b) the age factor ascertained from the Table below.

TABLE

*Age in completed years
on 1st April 1978*

Factor

40	0.1009
41	0.1018
42	0.1024
43	0.1031
44	0.1038
45	0.1045
46	0.1058
47	0.1073
48	1.1085
49	0.1099
50	0.1111
51	0.1125
52	0.1150
53	0.1176
54	0.1203
55	0.1229
56	0.1267
57	0.1306
58	0.1345
59	0.1397
60	0.1463
61	0.1465
62	0.1469
63	0.1473
64	0.1478
65	0.1480
66	0.1436
67	0.1392
68	0.1355
69	0.1311
70	0.1267
71	0.1230
72	0.1190
73	0.1144
74	0.1106
75	0.1063
76	0.1019
77	0.0981
78	0.0938
79	0.0900
80	0.0854
81	0.0815

TABLE—continued

<i>Age in completed years on 1st April 1978</i>	<i>Factor</i>
82	0.0775
83	0.0735
84	0.0698
85	0.0661
86	0.0623
87	0.0585
88	0.0554
89	0.0525
90	0.0496
91	0.0467
92	0.0440
93	0.0419
94	0.0398
95	0.0377
96	0.0356
97	0.0342
98	0.0321
99	0.0306

PART V

SUPPLEMENTARY PROVISIONS

1.—(1) This paragraph applies where—

- (a) under paragraph 3(3) of Part II the fire authority allow notice of a war service election to be given more than 3 months after the qualified fireman's retirement but are not satisfied that the delay was due to circumstances beyond his control, or
- (b) under paragraph 2 of Part III or paragraph 2 of Part IV they consent to the making of a war service election but are not satisfied that the person's failure to give notice under article 8 of the Firemen's Pension Scheme (War Service) Order 1979(a) as modified by article 2(3)(b) of the Firemen's Pension Scheme (War Service) (Transferees) Order 1986(b) was due to such circumstances.

(2) Where this paragraph applies—

- (a) the additional pensionable service becomes reckonable only from the date on which the notice was received, and
- (b) in a case falling within sub-paragraph (1)(a) above, paragraphs 5 and 6 below do not apply, and
- (c) in a case falling within sub-paragraph (1)(b) above, paragraph 5 below does not apply.

2.—(1) This paragraph applies where a qualified fireman dies, leaving a surviving spouse—

- (a) while serving and before becoming entitled under paragraph 3 of Part II to make a war service election, or
- (b) while so entitled but without having made an election, or
- (c) having made an election specifying only the purposes mentioned in paragraph 2(3)(a) of Part I.

(2) This paragraph also applies where a person in whose case Part III or IV applies dies, leaving a surviving spouse—

- (a) while serving and without having made an election under the Part in question or under the other provisions referred to in paragraph 1(1)(b) above, or
- (b) having made an election specifying only the purposes mentioned in paragraph 2(3)(a) of Part I.

(a) S.I. 1979/1360.

(b) S.I. 1986/1663.

(3) In a case falling within sub-paragraph (1)(a) or (b) above, the surviving spouse may elect that the deceased is to be taken to have made a war service election specifying—

- (a) the purposes mentioned in paragraph 2(3)(b) of Part I, and
- (b) the period of war service specified in the spouse's notice of election.

(4) The surviving spouse—

- (a) in a case falling within sub-paragraph (1)(c) above may, and
- (b) in a case falling within sub-paragraph (2) above may if the appropriate fire authority consent,

elect that the deceased is to be taken to have made a war service election specifying the purposes mentioned in paragraph 2(3)(b) of Part I.

(5) Notice of an election under this paragraph must be given within 3 months, or such longer period as the fire authority may allow, after the death.

(6) In a case falling within sub-paragraph (1) above, in relation to an election under this paragraph, paragraph 3(4) of Part II has effect with the substitution for the reference to the qualified fireman's retirement of a reference to his death, and paragraph 4 of Part II has effect with the substitution—

- (a) for the hypothetical pension described in paragraph 4(5), of the surviving spouse's pension, and
- (b) for the date mentioned in paragraph 4(7), of the date on which notice of the election under this paragraph was given.

3. For the purposes of Part VIII of Schedule 2 (reduction of pension related to up-rating of widow's pension) the additional pensionable service reckonable by virtue of a war service election or an election under paragraph 2 above shall be disregarded.

4.—(1) This paragraph applies where a qualified fireman or a person in whose case Part III or Part IV applies has died and—

- (a) a surviving spouse is entitled under rule C4 to an accrued pension, or
- (b) a child is entitled under rule D4 to an accrued allowance,

in the calculation of which there is to be taken into account additional pensionable service reckonable by virtue of a war service election or an election under paragraph 2 above.

(2) Where this paragraph applies Part III of Schedule 3 and Part III of Schedule 4 have effect—

- (a) where the deceased had half-rate service not falling within paragraph 1(1)(a) or (c) of Part III of Schedule 3, as if both his half-rate and his mixed-rate service included any additional pensionable service reckonable by virtue of a war service election or an election under paragraph 2 above, and
- (b) where that is not the case but he has mixed-rate service, as if his mixed-rate service included any such additional pensionable service.

5.—(1) Where a qualified fireman or a person in whose case Part III or IV applies—

- (a) has allocated a portion of his pension under rule B9, and
- (b) subsequently received an increased pension on account of additional pensionable service reckonable by virtue of a war service election,

neither the amount allocated nor any right to allocate a further portion is affected.

(2) Where a qualified fireman or a person in whose case Part III or IV applies—

- (a) has allocated under rule B9 a portion of a short service or deferred pension, and
- (b) by virtue of a war service election becomes entitled to reckon a total of at least 25 years' pensionable service, and consequently becomes entitled to an ordinary pension,

the notice of allocation shall be treated as having related to the ordinary pension.

6. Where a qualified fireman or a person in whose case Part III or IV applies—

- (a) became entitled to an ordinary pension on retiring when entitled to reckon less than 30 years' pensionable service and before attaining the age of 55, and
- (b) by virtue of a war service election becomes entitled to reckon a total of at least 30 years' pensionable service,

he may give notice of commutation under rule B7 within 3 months after the additional pensionable service became reckonable.

7.—(1) This paragraph applies where a qualified fireman or a person in whose case Part III or IV applies—

- (a) retired with a deferred pension, and

- (b) by virtue of a war service election becomes entitled to reckon a total of at least 25 years' pensionable service, and consequently becomes entitled to an ordinary pension.

(2) If—

- (a) the deferred pension had come into payment, and
- (b) he had commuted a portion of it under rule B7,

the notice of commutation shall be treated as having related to the ordinary pension.

(3) If—

- (a) the deferred pension had not come into payment, but
- (b) he had given notice of commutation under rule B7,

the notice does not take effect, but he may give a fresh notice of commutation within 3 months after the date on which the additional pensionable service became reckonable.

8.—(1) This paragraph applies where—

- (a) a person makes a war service election under Part III or IV, and
- (b) the notice of election specifies only the purposes mentioned in paragraph 2(3)(a) of Part I.

(2) Where this paragraph applies—

- (a) for the purposes of calculating a surviving spouse's pension or a child's allowance his pension shall be taken to be what it would have been if the additional pensionable service had not been reckonable, but
- (b) if any of the provisions that were listed in Part III of Schedule 1 to the Firemen's Pension Scheme (War Service) Order 1979 (provisions, previously revoked subject to savings, for the calculation of the rate of widow's ordinary pension by reference to husband's pensionable service) apply in his case, the additional pensionable service counts for the purposes of those provisions.

9.—(1) This paragraph applies where—

- (a) a person makes a war service election under Part III or IV, and
- (b) the notice of election specifies the purposes mentioned in paragraph 2(3)(b) of Part I.

(2) Where this paragraph applies the additional pensionable service calculated in accordance with, as the case may be, paragraph 3 of Part III or paragraph 3 of Part IV is reduced by the applicable percentage.

(3) The applicable percentage—

- (a) in the case of a person without any pensionable service reckonable by virtue of service as a member of a brigade before 1st April 1972 ("pre-1972 pensionable service"), or a person with half-rate service, is 10.0, and
- (b) in any other case, is 7.5.

(4) In the case of a person without any pre-1972 pensionable service—

- (a) Parts I and II of Schedule 11 do not apply, and
- (b) for the purposes of Part III of Schedule 3 and paragraph 4 above, the additional pensionable service shall be treated as being half-rate and mixed-rate service.

10.—(1) Nothing in this Schedule affects the calculation of a pension payable—

- (a) where Part II applies, in respect of a period ending before 1st April 1975, or
- (b) where Part III or IV applies, in respect of a period ending before 1st April 1978,

and no payment shall be made in respect of such a period in the case of a pension that would not have been payable but for this Schedule.

(2) Nothing in this Schedule affects the calculation of a transfer value other than one payable in the case of a person who ceased to serve as a member of a brigade after 31st March 1975.

PART VI

PAYMENT OF ADDITIONAL TRANSFER VALUES

1.—(1) Subject to sub-paragraph (3), this Part applies in the case of a person—

- (a) who at the material time was a serving member of, or had retired with an entitlement to a pension from, a public service pension scheme within the meaning of paragraph 1(4) of Part IV ("the 1978 scheme"),

- (b) who had ceased to be a member of a brigade before 1st April 1975 but would otherwise have been a qualified fireman within the meaning of article 6 of the Firemen's Pension Scheme (War Service) Order 1979, and
 - (c) in respect of whom there became payable by the fire authority to the scheme managers of the 1978 scheme ("the 1978 pension authority") a transfer value by virtue of which he was at the material time entitled to reckon service for the purposes of that scheme.
- (2) The material time—
- (a) where the person died or retired from the 1978 scheme before 1st April 1978, is immediately before his death or the retirement, whichever is the earlier, and
 - (b) in any other case, is 1st April 1978.
- (3) In the case of a person who had a period of service—
- (a) in which he was a member of a public service pension scheme within the meaning of section 51(3)(b) of the Social Security Act 1973(a) ("the earlier scheme"), and
 - (b) which was completed before he became a member of a brigade, and
 - (c) which reckoned as service for the purposes of the 1978 scheme,

this Part does not apply unless it appears to the appropriate fire authority that he has not had, and will not have, any opportunity to reckon war service for the purposes of the earlier scheme.

2.—(1) Subject to sub-paragraphs (2) to (5), in respect of a person in whose case this Part applies the appropriate fire authority shall pay the 1978 pension authority an additional transfer value calculated in accordance with paragraph 3.

(2) The 1978 pension authority must have applied to the fire authority for the additional transfer value to be paid, and have certified to them—

- (a) that the person was alive on 1st April 1975,
- (b) that on payment of the additional transfer value he will be entitled to reckon service for the purposes of the 1978 scheme by virtue of his war service, and
- (c) the amount of the relevant pensionable emoluments.

(3) Where the person was on 1st April 1978 a serving member of the 1978 scheme, the relevant pensionable emoluments are those by reference to which a transfer value in respect of him falling to be paid on that date would have been calculated under that scheme.

(4) In any other case, the relevant pensionable emoluments are the total of the pensionable emoluments by reference to which the pension under the 1978 scheme—

- (a) was calculated, or
- (b) if not in payment, would have been calculated if it had been put into payment on 1st April 1978,

and the pensions increase factor.

(5) The pensions increase factor is the annual amount (if any) by which, by 1st April 1978, the pension—

- (a) if in payment, had been increased, or
- (b) if not in payment, would have been increased if it had been in payment and had qualified for increases,

under the Pensions (Increase) Act 1971(b).

3.—(1) The amount of an additional transfer value is the total of—

$$\frac{(47.75 \times (A \times B) \times C)}{100} \times \frac{4}{3}$$

and the appropriate interest on that sum.

(2) In sub-paragraph (1)—

- A is the amount of the emoluments certified under paragraph 2(2),
- B is the period of the person's war service expressed in years and a fraction of a year, and
- C is the age factor ascertained from the Table in paragraph 3(3) of Part IV.

(3) The appropriate interest is interest at 9% per annum, compounded with 3-monthly rests, for each complete period of 3 months after 31st March 1978 and before the date of payment.

(a) 1973 c.38.

(b) 1971 c.56.