



OFFERYNNAU STATUDOL
CYMRU

WELSH STATUTORY
INSTRUMENTS

2015 Rhif 848 (Cy. 63)

2015 No. 848 (W. 63)

**PENSIYNAU
GWASANAETHAU
CYHOEDDUS, CYMRU**

**PUBLIC SERVICE PENSIONS,
WALES**

**Rheoliadau Cynllun Pensiwn y
Diffoddwyr Tân (Cymru)
(Darpariaethau Canlyniadol) 2015**

**The Firefighters' Pension Scheme
(Wales) (Consequential Provisions)
Regulations 2015**

NODYN ESBONIADOL

(Nid yw'r nodyn hwn yn rhan o'r Rheoliadau)

EXPLANATORY NOTE

(This note is not part of the Regulations)

O dan Ddeddf Pensiynau'r Gwasanaethau Cyhoeddus 2013 (p. 25) ("Deddf 2013"), bydd aelodau cyfredol penodol o gynlluniau pensiwn gwasanaethau cyhoeddus yn ymuno â chynlluniau pensiwn newydd ("cynlluniau newydd") fel aelodau actif, tra'n cadw buddion penodol yn eu cynlluniau pensiwn presennol ("hen gynlluniau").

Under the Public Service Pensions Act 2013 (c. 25) ("the 2013 Act"), certain current members of public service pension schemes are to join new pension schemes ("new schemes") as active members, whilst retaining certain benefits in their existing pension schemes ("old schemes").

Mae'r Rheoliadau hyn yn gwneud darpariaeth mewn perthynas â phensiynau gwasanaethau cyhoeddus i ddiffoddwyr tân yng Nghymru sy'n ganlyniad i ddarpariaethau penodol o Ddeddf 2013 ac i Reoliadau Cynllun Pensiwn y Diffoddwyr Tân (Cymru) 2015 (y dylid darllen y Rheoliadau hyn ar y cyd â hwy).

These Regulations make provision in relation to public service pensions for firefighters in Wales consequential on certain provisions of the 2013 Act and on the Firefighters' Pension Scheme (Wales) Regulations 2015 (in conjunction with which these Regulations should be read).

Mae Rhan 2 o'r Rheoliadau hyn yn addasu effaith darpariaethau sy'n ymwneud â dewisiadau i gontractio allan o'r pensiwn gwladol ychwanegol o dan Ddeddf Cynlluniau Pensiwn 1993 (p. 48) ("Deddf 1993"), ar gyfer aelodau a fydd yn ymuno â chynllun newydd, neu'n trosglwyddo i gynllun newydd yn ystod y cyfnod o 1 Ebrill 2015 i 5 Ebrill 2016 yn gynwysedig. Datgymhwysir rhai o'r gofynion gweithdrefnol penodol yn Rheoliadau Cynlluniau Pensiwn Galwedigaethol (Contractio Allan) 1996 (O.S. 1996/1172) ynglŷn â dewisiad i gontractio allan y cynllun newydd.

Part 2 of these Regulations modifies the effect of provisions relating to elections to contract-out of the additional state pension under the Pension Schemes Act 1993 (c. 48) ("the 1993 Act") for members joining or transferring to a new scheme during the period from 1 April 2015 to 5 April 2016 inclusive. Certain procedural requirements in the Occupational Pension Schemes (Contracting-out) Regulations 1996 (S.I. 1996/1172) are disapplied to an election to contract-out the new scheme.

Mae Rhan 3 yn addasu effaith darpariaethau eraill yn Neddf 1993 yn y modd y'u cymhwysir i bersonau penodol sy'n ymuno â'r cynllun newydd tra'n aros yn aelodau anghronnol o'r hen gynllun. Caiff yr aelodau hynny eu trin fel pe baent mewn gwasanaeth pensiynadwy sy'n parhau o dan un o'r cynlluniau yn hytrach na'r ddau. Addesir adran 15A o Ddeddf 1993 mewn perthynas â debydau pensiwn. Mae Rhan 4 o Ddeddf 1993 yn ymwneud ag aelodau o gynlluniau pensiwn galwedigaethol sy'n gadael cyn cyrraedd oedran ymddeol. Mae aelodau anghronnol o'r hen gynllun i'w trin fel pe na bai eu gwasanaeth o dan yr hen gynllun yn terfynu, ac fel pe na bai eu cyflogaeth a contractiwyd allan yn dod i ben, wrth iddynt ymuno â'r cynllun newydd, ond yn hytrach wrth iddynt adael y cynllun newydd. Mae'r addasiadau yn gymwys at ddibenion y buddion a gedwir (Pennod 1 o Ran 4); ailbrisiu buddion (Pennod 2); diogelu cynyddiadau mewn lleiafysymiau pensiwn gwarantiedig (Pennod 3); a chyfwerthoedd ariannol (Penodau 4). Addesir hefyd rai darpariaethau penodedig yn Rheoliadau Cynlluniau Pensiwn Galwedigaethol (Gwerthoedd Trosglwyddo) 1996 (O.S. 1996/1847), a wnaed o dan Bennod 4 o Ran 4 o Ddeddf 1993.

Mae Rhan 4 yn addasu effaith y gyfundrefn drethu pensiynau a gynhwysir yn Neddf Cyllid 2004 (p. 12), ar y ddarpariaeth o bensiynau afiechyd yn y cynllun newydd. Mae'n darparu na fydd unrhyw elfen o bensiwn afiechyd sy'n ymwneud â gwasanaeth pensiynadwy ar gyfer yr hen gynllun yn cael ei chyfrif yn erbyn lwfans treth blynyddol yr aelod, ac na chaiff unrhyw bensiwn yn yr hen gynllun a ddaw'n daladwy yn ddiweddarach i aelod sydd wedi ymddeol oherwydd afiechyd, ei chyfrif yn erbyn lwfans treth oes yr aelod.

Mae Rhan 5 yn datrys tyndra rhwng y darpariaethau budd gwasanaeth byr a gynhwysir yn Neddf 1993 a'r gofyniad yn adran 10 o Ddeddf 2013, bod oedran pensiwn aelod gohiriedig o'r cynllun newydd (sef yr oedran pensiwn gwladol) yn wahanol i oedran pensiwn aelod actif (sef 60).

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar gynnal Aseidiadau Effaith Rheoleiddiol mewn perthynas â'r Rheoliadau hyn. O ganlyniad, ystyriwyd nad oedd yn angenrheidiol cynnal aseiad effaith rheoleiddiol o'r costau a'r manteision sy'n debygol o ddeillio o gydymffurfio â'r Rheoliadau hyn.

Part 3 modifies the effect of other provisions of the 1993 Act in their application to certain persons who join the new scheme whilst remaining non-accruing members of the old scheme. Those members are to be treated as if they are in ongoing pensionable service under one of the schemes, not both. Section 15A of the 1993 Act is modified in relation to pension debits. Part 4 of the 1993 Act concerns members of occupational pension schemes who leave before retirement age. The non-accruing members of the old scheme are to be treated as if their old scheme service does not terminate, and as if their contracted-out employment does not cease, when they join the new scheme; only when they leave the new scheme. The modifications apply for the purposes of preserved benefit (Chapter 1 of Part 4); revaluing benefits (Chapter 2); protecting increases in guaranteed minimum pensions (Chapter 3); and cash equivalent values (Chapter 4). Specified provisions in the Occupational Pension Schemes (Transfer Values) Regulations 1996 (S.I. 1996/1847), which were made under Chapter 4 of Part 4 of the 1993 Act, are also modified.

Part 4 modifies the effect of the pensions tax regime contained in the Finance Act 2004 (c. 12) upon the ill-health pension provision in the new scheme. It provides that any element of an ill health pension relating to pensionable service for the old scheme will not fall to be calculated against the member's annual tax allowance, and that any pension in the old scheme that subsequently falls to be paid to a member who has taken ill-health retirement will not fall to be calculated against the member's lifetime tax allowance.

Part 5 resolves a tension between the short service benefit provisions contained in the 1993 Act and the requirement of section 10 of the 2013 Act that a deferred member of the new scheme has a different pension age (set at state pension age) than an active member (set at 60).

The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result, it was not considered necessary to carry out a regulatory impact assessment as to the likely costs and benefits of complying with these Regulations.

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**Rheoliadau Cynllun Pensiwn y
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**The Firefighters' Pension Scheme
(Wales) (Consequential Provisions)
Regulations 2015**

Gwnaed 17 Mawrth 2015

Made 17 March 2015

Yn dod i rym yn unol â rheoliad 1

*Coming into force in accordance with
regulation 1*

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddir gan adrannau 1(1) a (2)(f), 2(1) a 3(1), (2), (3)(a) a (4) o Ddeddf Pensiynau Gwasanaethau Cyhoeddus 2013(1), a pharagraff 6(b) o Atodlen 2 i'r Ddeddf honno.

The Welsh Ministers make the following Regulations in exercise of the powers conferred by sections 1(1) and (2)(f), 2(1) and 3(1), (2), (3)(a) and (4) of, and paragraph 6(b) of Schedule 2 to, the Public Service Pensions Act 2013(1).

Yn unol ag adran 21 o'r Ddeddf honno, mae Gweinidogion Cymru wedi ymgynghori â chynrychiolwyr y personau hynny yr oedd yn ymddangos yn debygol i Weinidogion Cymru y byddai'r Rheoliadau hyn yn effeithio arnynt.

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

Yn unol ag adran 24(1) a (3) o'r Ddeddf honno, mae drafft o'r offeryn hwn wedi ei osod gerbron Cynulliad Cenedlaethol Cymru ac wedi ei gymeradwyo drwy benderfyniad gan Gynulliad Cenedlaethol Cymru.

Pursuant to section 24(1) and (3) of that Act, a draft of this instrument has been laid before, and approved by a resolution of, the National Assembly for Wales.

RHAN 1

Rhagarweiniol

Enwi, cychwyn a dod i ben

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Cynllun Pensiwn y Diffoddwyr Tân (Cymru) (Darpariaethau Canlyniadol) 2015.

(2) Ac eithrio rheoliad 10, daw'r Rheoliadau hyn i rym ar 1 Ebrill 2015.

(3) Daw rheoliad 10 i rym ar yr un diwrnod â pharagraff 38 o Atodlen 13 i Ddeddf Pensiynau 2014(1), ac ar y diwrnod hwnnw bydd rheoliad 9 yn peidio â chael effaith.

Dehongli

2. Yn y Rheoliadau hyn—

ystyr “y cynllun newydd” (“*the new scheme*”) yw'r cynllun a sefydlwyd gan reoliad 2 o Reoliadau Cynllun Pensiwn y Diffoddwyr Tân (Cymru) 2015(2);

ystyr “Deddf 1993” (“*the 1993 Act*”) yw Deddf Cynlluniau Pensiwn 1993(3);

ystyr “Deddf 2013” (“*the 2013 Act*”) yw Deddf Pensiynau'r Gwasanaethau Cyhoeddus 2013(4); ac

ystyr “hen gynllun” (“*old scheme*”) yw'r cynllun a gyfansoddwyd gan Orchymyn Cynllun Pensiwn y Dynion Tân 1992(5) fel y mae'n cael effaith yng Nghymru neu'r cynllun a gyfansoddwyd gan Orchymyn Cynllun Pensiwn y Diffoddwyr Tân (Cymru) 2007(6).

RHAN 2

Addasu darpariaethau contractio allan

Cymhwyso'r Rhan hon

3. Mae'r Rhan hon yn gymwys—

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- (1) 2014 p. 19.
 - (2) O.S. 2015/622 (Cy. 50).
 - (3) 1993 p. 48.
 - (4) 2013 p. 25.
 - (5) O.S. 1992/129; gweler Atodlen 2. Newidiwyd enw y cynllun i Gynllun Pensiwn y Dynion Tân (Cymru) gan erthygl 4(1) o O.S. 2004/2918 (Cy. 257). Gwnaed diwygiadau eraill nad ydynt yn berthnasol i'r Rheoliadau hyn.
 - (6) O.S. 2007/1072 (Cy. 110); gweler Atodlen 1 sy'n destun diwygiadau eraill, nad ydynt yn berthnasol i'r Rheoliadau hyn.

PART 1

Introductory

Title, commencement and expiry

1.—(1) The title of these Regulations is the Firefighters' Pension Scheme (Wales) (Consequential Provisions) Regulations 2015.

(2) With the exception of regulation 10, these Regulations come into force on 1 April 2015.

(3) Regulation 10 comes into force on the same day as paragraph 38 of Schedule 13 to the Pensions Act 2014(1) comes into force, and on that day regulation 9 ceases to have effect.

Interpretation

2. In these Regulations—

“the 1993 Act” (“*Deddf 1993*”) means the Pension Schemes Act 1993(2);

“the 2013 Act” (“*Deddf 2013*”) means the Public Service Pensions Act 2013(3);

“the new scheme” (“*y cynllun newydd*”) means the scheme established by regulation 2 of the Firefighters' Pension Scheme (Wales) Regulations 2015(4); and

“old scheme” (“*hen gynllun*”) means the scheme constituted by the Firemen's Pension Scheme Order 1992(5) as it has effect in Wales or the scheme constituted by the Firefighters' Pension Scheme (Wales) Order 2007(6).

PART 2

Modification of contracting-out provisions

Application of this Part

3. This Part applies where—

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- (1) 2014 c. 19.
 - (2) 1993 c. 48.
 - (3) 2013 c. 25.
 - (4) S.I. 2015/ 622 (W. 50).
 - (5) S.I. 1992/129; see Schedule 2. The name of the scheme was changed to the Firefighters' Pension (Wales) Scheme by article 4(1) of S.I. 2004/2918 (W. 257). Other amendments made are not relevant to these Regulations.
 - (6) S.I. 2007/1072 (W. 110); see Schedule 1 which is the subject of amendments not relevant to these Regulations.

- (a) pan wneir dewisiad o dan adran 11 (dewisiadau ynghylch cyflogaethau sydd wedi eu cynnwys o dan dystysgrifau contractio allan) o Ddeddf 1993(1) mewn perthynas â phersonau sy'n dod yn aelodau o'r cynllun newydd ar neu ar ôl 1 Ebrill 2015 a chyn 6 Ebrill 2016 (pa un ai bod unrhyw un neu ragor o'r personau hynny yn aelodau o hen gynllun ai peidio); a
- (b) pan fo'r cynllun newydd yn bodloni gofynion adran 9 (gofynion o ran ardystio cynlluniau: cyffredinol) o Ddeddf 1993(2).

- (a) an election is made under section 11 (elections as to employments covered by contracting-out certificates) of the 1993 Act(1) in relation to persons who become members of the new scheme on or after 1 April 2015 and before 6 April 2016 (whether or not any of those persons are members of an old scheme); and
- (b) the new scheme satisfies the requirements of section 9 (requirements for certification of schemes: general) of the 1993 Act(2).

Contractio allan

4.—(1) Mae Rhan 2 o Reoliadau Cynlluniau Pensiwn Galwedigaethol (Contractio Allan) 1996(3) (ardystio cyflogaethau) wedi ei haddasu fel a ganlyn o ran y modd y'i cymhwysir i'r cynllun newydd.

(2) Nid yw'r gofynion yn rheoliad 2(1)(a) (gwneud dewisiadau ar gyfer dyroddi tystysgrifau contractio allan) a rheoliadau 3 (hysbysiadau gan gyflogwyr o fwriad i wneud dewisiad) i 5 (amser ar gyfer gwneud dewisiad) yn gymwys.

(3) Yn rheoliad 6 (gwybodaeth sydd i'w chynnwys mewn dewisiad)—

- (a) mae paragraff (1) i'w ddarllen fel pe rhoddid y canlynol yn lle is-baragraffau (a) i (f)—
 - “(a) the name by which the new scheme is to be known;
 - (b) the name by which the old schemes are known; and

Contracting-out

4.—(1) Part 2 of the Occupational Pension Schemes (Contracting-out) Regulations 1996(3) (certification of employments) is modified as follows in its application to the new scheme.

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

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

- (a) paragraph (1) is to be read as though, for subparagraphs (a) to (f), there were substituted—
 - “(a) the name by which the new scheme is to be known;
 - (b) the name by which the old schemes are known; and

(1) Diwygiwyd adran 11 gan adran 1(1) o Ddeddf Cyfraniadau Nawdd Cymdeithasol (Trosglwyddo Swyddogaethau etc.) 1999 (p. 2) a pharagraff 37 o Atodlen 1 i'r Ddeddf honno, a chan adran 1(2)(a) o Ddeddf Hawliau Cyflogaeth (Datrys Anghydfodau) 1998 (p. 8). Fe'i diddymir yn rhagolygol gan adran 24 o Ddeddf Pensiynau 2014 (p. 19) a pharagraff 9 o Atodlen 13 i'r Ddeddf honno.

(2) Diwygiwyd adran 9 gan adrannau 136(3) ac 151 o Ddeddf Pensiynau 1995 (p. 26) a pharagraff 21 o Atodlen 5 i'r Ddeddf honno; gan adran 1(1) o Ddeddf Cyfraniadau Nawdd Cymdeithasol (Trosglwyddo Swyddogaethau etc.) 1999 (p. 2) a pharagraff 35 o Atodlen 1 i'r Ddeddf honno; gan adran 283 o Ddeddf Pensiynau 2004 (p. 35); gan adrannau 14(4), 15(3) a 27(2) o Ddeddf Pensiynau 2007 (p. 22) a pharagraffau 61 i 67 o Atodlen 4 a pharagraff 1 o Ran 6 o Atodlen 7 i'r Ddeddf honno; a chan O.S. 2006/745. Fe'i diddymir yn rhagolygol gan adran 24 o Ddeddf Pensiynau 2014 (p. 19) a pharagraff 9 o Atodlen 13 i'r Ddeddf honno.

(3) O.S. 1996/1172. Diwygiwyd Rhan 2 gan adran 1(2) o Ddeddf Cyfraniadau Nawdd Cymdeithasol (Trosglwyddo Swyddogaethau etc.) 1999 (p. 2) ac Atodlen 2 i'r Ddeddf honno; gan adran 1(2)(a) o Ddeddf Hawliau Cyflogaeth (Datrys Anghydfodau) 1998 (p. 8), a chan O.S. 1997/786, 2002/681, 2005/3377, 2009/615, 2011/1245, 2011/1246, a 2013/2734. Yn rhinwedd adran 50(1) o Ddeddf y Comisiynwyr Cyllid a Thollau 2005 (p. 11), mae cyfeiriadau at Gomisiynwyr Cyllid y Wlad i'w hystyried yn gyfeiriadau at Gomisiynwyr Cyllid a Thollau Ei Mawrhydi.

(1) Section 11 was amended by section 1(1) of, and paragraph 37 of Schedule 1 to, the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2) and by section 1(2)(a) of the Employment Rights (Dispute Resolution) Act 1998 (c. 8). It is prospectively repealed by section 24 of, and paragraph 9 of Schedule 13 to, the Pensions Act 2014 (c. 19).

(2) Section 9 was amended by sections 136(3) and 151 of, and paragraph 21 of Schedule 5 to, the Pensions Act 1995 (c. 26); by section 1(1) of, and paragraph 35 of Schedule 1 to, the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2); by section 283 of the Pensions Act 2004 (c. 35); by sections 14(4), 15(3) and 27(2) of, and paragraphs 61 to 67 of Schedule 4 and paragraph 1 of Part 6 of Schedule 7 to, the Pensions Act 2007 (c. 22); and by S.I. 2006/745. It is prospectively repealed by section 24 of, and paragraph 9 of Schedule 13 to, the Pensions Act 2014 (c. 19).

(3) S.I. 1996/1172. Part 2 was amended by section 1(2) of, and Schedule 2 to, the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2); by section 1(2)(a) of the Employment Rights (Dispute Resolution) Act 1998 (c. 8); and by S.I. 1997/786, 2002/681, 2005/3377, 2009/615, 2011/1245, 2011/1246, and 2013/2734. By virtue of section 50(1) of the Commissioners for Revenue and Customs Act 2005 (c. 11), references to the Commissioners of Inland Revenue are to be taken as references to the Commissioners for Her Majesty's Revenue and Customs.

- (c) any other information necessary to enable the Commissioners for Her Majesty's Revenue and Customs to identify the old schemes.”; a
- (b) nid yw paragraffau (2) a (3) yn gymwys.

RHAN 3

Addasu darpariaethau ymadawr cynnar a darpariaethau eraill

Cymhwyso'r Rhan hon

5. Mae'r Rhan hon yn gymwys pan fo person (P)—
- (a) yn aelod o hen gynllun, pa un ai yn rhinwedd gwasanaeth pensiynadwy ar gyfer y cynllun hwnnw neu wasanaeth tybiedig cynllun trosglwyddo o dan baragraff 2 o Atodlen 7 i Ddeddf 2013 (cyswllt cyflog terfynol);
 - (b) yn aelod o'r cynllun newydd yn rhinwedd gwasanaeth pensiynadwy ar gyfer y cynllun newydd; ac
 - (c) yn berson y mae paragraff 1 neu 2 o Atodlen 7 i Ddeddf 2013 yn gymwys iddo yn rhinwedd ei wasanaeth pensiynadwy ar gyfer y cynllun newydd, ac y penderfynir ei gyflog terfynol at ddibenion yr hen gynllun drwy gyfeirio at y paragraff hwnnw.

Ardystio

6.—(1) Mae adran 15A o Ddeddf 1993(1) (lleihau lleiafswm gwarantedig o ganlyniad i ddebyd pensiwn) wedi ei haddasu fel a ganlyn mewn perthynas â P.

(2) Wrth gymhwyso'r adran honno i'r hen gynllun, mae cyfeiriad yn is-adran (2) o'r adran honno at wasanaeth pensiynadwy o dan y cynllun i'w ystyried yn gyfeiriad at wasanaeth pensiynadwy naill ai ar gyfer yr hen gynllun neu ar gyfer y cynllun newydd.

Cadw budd

7.—(1) Mae Pennod 1 o Ran 4 o Ddeddf 1993 (diogelwch ar gyfer ymadawyr cynnar; cadw budd o dan gynlluniau galwedigaethol) wedi ei haddasu fel a ganlyn mewn perthynas â P.

(2) Wrth gymhwyso'r Bennod honno i'r hen gynllun—

- (c) any other information necessary to enable the Commissioners for Her Majesty's Revenue and Customs to identify the old schemes.”; and
- (b) paragraphs (2) and (3) do not apply.

PART 3

Modification of early leaver and other provisions

Application of this Part

5. This Part applies where a person (P) is—
- (a) a member of an old scheme whether by virtue of pensionable service for that scheme or deemed transfer scheme service under paragraph 2 of Schedule 7 to the 2013 Act (final salary link);
 - (b) a member of the new scheme by virtue of pensionable service for the new scheme; and
 - (c) a person to whom paragraph 1 or 2 of Schedule 7 to the 2013 Act applies by virtue of that person's pensionable service for the new scheme, and whose final salary falls for the purposes of the old scheme to be determined by reference to that paragraph.

Certification

6.—(1) Section 15A of the 1993 Act(1) (reduction of guaranteed minimum in consequence of pension debit) is modified as follows in relation to P.

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

Preservation of benefit

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

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

(1) Mewnosodwyd adran 15A gan adran 32 o Ddeddf Diwygio Lles a Phensiynau 1999 (p. 30).

(1) Section 15A was inserted by section 32 of the Welfare Reform and Pensions Act 1999 (c. 30).

- (a) yn adran 70(1) (dehongli), yn y diffiniadau o “relevant employment” a “long service benefit” mae cyfeiriad at y cynllun i’w ystyried yn gyfeiriad naill ai at yr hen gynllun neu’r cynllun newydd;
- (b) yn adran 71(1) (egwyddor sylfaenol ynglŷn â budd gwasanaeth byr)—
 - (i) mae’r gofyniad bod cynllun yn gwneud darpariaeth i’w ystyried yn ofyniad bod rhaid i naill ai’r hen gynllun neu’r cynllun newydd wneud y ddarpariaeth honno;
 - (ii) mae cyfeiriad at daliad trosglwyddo i’r cynllun i’w ystyried yn gyfeiriad at daliad trosglwyddo i naill ai’r hen gynllun neu’r cynllun newydd;
 - (iii) mae cyfeiriad at derfynu gwasanaeth pensiynadwy P i’w ystyried yn gyfeiriad at derfynu gwasanaeth pensiynadwy P mewn perthynas â’r cynllun newydd;
 - (iv) mae cyfeiriad at fudd a fyddai wedi bod yn daladwy i P o dan y cynllun i’w ystyried yn gyfeiriad at fudd a fyddai wedi bod yn daladwy i P naill ai o dan yr hen gynllun neu o dan y cynllun newydd,

ac mae cyfeiriadau dilynol yn y Bennod at “short service benefit” i’w dehongli yn unol â hynny;

- (c) yn adran 71(5), mae cyfeiriad at derfynu gwasanaeth pensiynadwy P i’w ystyried yn gyfeiriad at derfynu gwasanaeth pensiynadwy P mewn perthynas â’r cynllun newydd;
- (d) yn adran 71(7)(a), mae cyfeiriad at wasanaeth pensiynadwy P o dan y cynllun i’w ystyried yn gyfeiriad at wasanaeth pensiynadwy P naill ai ar gyfer yr hen gynllun neu ar gyfer yr hen gynllun a’r cynllun newydd ar y cyd; ac
- (e) yn adrannau 72(2) (dim gwahaniaethu rhwng buddiolwyr gwasanaeth byr a buddiolwyr gwasanaeth hir), 74(6) a (7) (cyfrifo budd gwasanaeth byr), 75(3) a (4) (credydau) a 76(1) a (3) (cynyddiadau pensiwn), mae cyfeiriad at derfynu gwasanaeth pensiynadwy P i’w ystyried yn gyfeiriad at derfynu gwasanaeth pensiynadwy P mewn perthynas â’r cynllun newydd.

(3) Wrth gymhwyso’r Bennod honno i’r cynllun newydd—

- (a) in section 70(1) (interpretation), in the definitions of “relevant employment” and “long service benefit” a reference to the scheme is to be taken as a reference to either the old scheme or the new scheme;
- (b) in section 71(1) (basic principle as to short service benefit)—
 - (i) the requirement for a scheme to make provision is to be taken as a requirement that either the old scheme or the new scheme must make that provision;
 - (ii) a reference to a transfer payment to the scheme is to be taken as a reference to a transfer payment either to the old scheme or to the new scheme;
 - (iii) a reference to termination of P’s pensionable service is to be taken as a reference to termination of P’s pensionable service in relation to the new scheme;
 - (iv) a reference to benefit which would have been payable to P under the scheme is to be taken as a reference to benefit which would have been payable to P either under the old scheme or under the new scheme,

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

- (c) in section 71(5), a reference to termination of P’s pensionable service is to be taken as a reference to termination of P’s pensionable service in relation to the new scheme;
- (d) in section 71(7)(a), the reference to P’s pensionable service under the scheme is to be taken as a reference to P’s pensionable service either for the old scheme or for the old and new schemes taken together; and
- (e) in sections 72(2) (no discrimination between short service and long service beneficiaries), 74(6) and (7) (computation of short service benefit), 75(3) and (4) (credits) and 76(1) and (3) (pension increases), a reference to termination of P’s pensionable service is to be taken as a reference to termination of P’s pensionable service in relation to the new scheme.

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

(1) Diwygiwyd adran 70 gan O.S. 2005/2053.

(1) Section 70 was amended by S.I. 2005/2053.

- (a) yn adran 70, yn y diffiniadau o “relevant employment” a “long service benefit”, mae cyfeiriad at y cynllun i’w ystyried yn gyfeiriad at naill ai’r hen gynllun neu’r cynllun newydd;
- (b) yn adran 71(1)—
 - (i) mae gofyniad bod cynllun yn gwneud darpariaeth i’w ystyried yn ofyniad bod rhaid i naill ai’r hen gynllun neu’r cynllun newydd wneud y ddarpariaeth honno;
 - (ii) mae cyfeiriad at daliad trosglwyddo i’r cynllun i’w ystyried yn gyfeiriad at daliad trosglwyddo i naill ai’r hen gynllun neu’r cynllun newydd;
 - (iii) mae cyfeiriad at fudd a fyddai wedi bod yn daladwy i P o dan y cynllun i’w ystyried yn gyfeiriad at fudd a fyddai wedi bod yn daladwy i P naill ai o dan yr hen gynllun neu o dan y cynllun newydd,

ac mae cyfeiriadau dilynol yn y Bennod at “short service benefit” i’w dehongli yn unol â hynny;

- (c) yn adran 71(7)(a), mae cyfeiriad at wasanaeth pensiynadwy P o dan y cynllun i’w ystyried yn gyfeiriad at wasanaeth pensiynadwy P naill ai ar gyfer y cynllun newydd neu ar gyfer yr hen gynllun a’r cynllun newydd ar y cyd; a
- (d) yn adran 74(6), mewn perthynas â gwasanaeth pensiynadwy sydd wedi ei derfynu, mae cyfeiriad at ddechrau’r gwasanaeth hwnnw i’w ystyried yn gyfeiriad at ddechrau gwasanaeth pensiynadwy ar gyfer yr hen gynllun.

Ailbrisió budd a gedwir

8.—(1) Mae Pennod 2 o Ran 4 o Ddeddf 1993 (diogelwch ar gyfer ymadawyr cynnar: ailbrisió buddion cronedig) wedi ei haddasu fel a ganlyn.

(2) Wrth gymhwyso Pennod 2 at y diben o ailbrisió budd sydd yn daladwy i P, neu mewn perthynas â P, o dan yr hen gynllun—

- (a) in section 70, in the definitions of “relevant employment” and “long service benefit” a reference to the scheme is to be taken as a reference to either the old scheme or the new scheme;
- (b) in section 71(1)—
 - (i) the requirement for a scheme to make provision is to be taken as a requirement that either the old scheme or the new scheme must make that provision;
 - (ii) a reference to a transfer payment to the scheme is to be taken as a reference to a transfer payment either to the old scheme or to the new scheme;
 - (iii) a reference to benefit which would have been payable to P under the scheme is to be taken as a reference to benefit which would have been payable to P either under the old scheme or under the new scheme,

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

- (c) in section 71(7)(a), the reference to P’s pensionable service under the scheme is to be taken as a reference to P’s pensionable service either for the new scheme or for the old and new schemes taken together; and
- (d) in section 74(6), in relation to pensionable service which is terminated, the reference to the beginning of that service is to be taken as a reference to the beginning of pensionable service for the old scheme.

Revaluation of preserved benefit

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

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

- (a) yn adran 83(1)(a)(ii)(1) (cwmpas Pennod 2), mae'r cyfeiriad at y dyddiad y daw gwasanaeth pensiynadwy P i ben i'w ystyried yn gyfeiriad at y dyddiad y daw gwasanaeth pensiynadwy P i ben mewn perthynas â'r cynllun newydd; a
- (b) mae cyfeiriadau dilynol yn y Bennod honno at "the termination date" a "pre-pension period" i'w dehongli yn unol â hynny.

Diogelu cynyddiadau mewn lleiafysymiau pensiwn gwarantedig

9.—(1) Mae Pennod 3 o Ran 4 o Ddeddf 1993 (diogelwch ar gyfer ymadawyr cynnar: diogelu cynyddiadau mewn lleiafysymiau pensiwn gwarantedig ("gwrth-ffrancio")) wedi ei haddasu fel a ganlyn.

(2) Wrth gymhwyso'r Bennod honno i P fel aelod o'r hen gynllun—

- (a) yn adran 87(1)(a)(i)(2) (egwyddor diogelwch cyffredinol), mae'r cyfeiriad at y dyddiad pan fo P yn peidio â bod mewn cyflogaeth sydd wedi ei chontractio allan drwy gyfeirio at gynllun i'w ystyried yn gyfeiriad at y dyddiad pan fo P yn peidio â bod mewn cyflogaeth sydd wedi ei chontractio allan drwy gyfeirio at y cynllun newydd; a
- (b) mae cyfeiriadau dilynol at "the cessation date" i'w dehongli yn unol â hynny.

Diogelu cynyddiadau mewn lleiafysymiau pensiwn gwarantedig ar ôl diddymu contractio allan

10.—(1) Mae Pennod 3 o Ran 4 o Ddeddf 1993 (diogelwch ar gyfer ymadawyr cynnar: diogelu cynyddiadau mewn lleiafysymiau pensiwn gwarantedig ("gwrth-ffrancio")) wedi ei haddasu fel a ganlyn.

(2) Wrth gymhwyso'r Bennod honno i P fel aelod o'r hen gynllun—

- (a) in section 83(1)(a)(ii)(1) (scope of Chapter 2), the reference to the date on which P's pensionable service ends is to be taken as a reference to the date on which P's pensionable service ends in relation to the new scheme; and
- (b) subsequent references in that Chapter to "the termination date" and the "pre-pension period" are to be construed accordingly.

Protection of increases in guaranteed minimum pensions

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

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

- (a) in section 87(1)(a)(i)(2) (general protection principle), the reference to the date when P ceases to be in contracted-out employment by reference to a scheme is to be taken as a reference to the date when P ceases to be in employment which is contracted-out by reference to the new scheme; and
- (b) subsequent references to "the cessation date" are to be construed accordingly.

Protection of increases in guaranteed minimum pensions after abolition of contracting-out

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

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

(1) Diwygiwyd adran 83 gan adran 84(1) o Ddeddf Diwygio Lles a Phensiynau 1999 (p. 30) a pharagraffau 28 ac 31 o Atodlen 12 i'r Ddeddf honno. Fe'i diwygiwyd ymhellach mewn perthynas â'r diffiniad o "normal pension age" gan adran 27 o Ddeddf Pensiynau Gwasanaethau Cyhoeddus 2013 (p. 25) a pharagraffau 18 ac 20 o Atodlen 8 i'r Ddeddf honno.

(2) Diwygiwyd adran 87 gan adran 15(3)(a) o Ddeddf Pensiynau 2007 (p. 22) a pharagraffau 1 ac 28 o Atodlen 4 i'r Ddeddf honno, a chan O.S. 2005/2050. Fe'i diwygiwyd yn rhagolygol gan adran 24 o Ddeddf Pensiynau 2014 (p. 19), a pharagraff 38 o Atodlen 13 i'r Ddeddf honno.

(1) Section 83 was amended by section 84(1) of, and paragraphs 28 and 31 of Schedule 12 to, the Welfare Reform and Pensions Act 1999 (c. 30). It was amended further in relation to the definition of "normal pension age" by section 27 of, and paragraphs 18 and 20 of Schedule 8 to, the Public Service Pensions Act 2013 (c. 25).

(2) Section 87 was amended by section 15(3)(a) of, and paragraphs 1 and 28 of Schedule 4 to, the Pensions Act 2007 (c. 22) and by S.I. 2005/2050. It is prospectively amended by section 24 of, and paragraph 38 of Schedule 13 to, the Pensions Act 2014 (c. 19).

- (a) yn adran 87(1)(a)(i) (egwyddor diogelu gyffredinol), mae'r cyfeiriad at y dyddiad pan fo P yn peidio â bod mewn gwasanaeth pensiynadwy o dan gynllun a oedd, cyn yr ail ddyddiad diddymu, yn gynllun seiliedig ar gyflog a gcontractiwyd allan, i'w ystyried yn gyfeiriad at y dyddiad pan fo P yn peidio â bod mewn gwasanaeth pensiynadwy mewn perthynas â'r cynllun newydd; a
- (b) mae cyfeiriadau dilynol at "the cessation date" i'w dehongli yn unol â hynny.

Gwerthoedd trosglwyddo

11.—(1) Mae Pennod 4 o Ran 4 o Ddeddf 1993 (diogelwch ar gyfer ymadawyr cynnar; gwerthoedd trosglwyddo) wedi ei haddasu fel a ganlyn.

(2) Wrth gymhwyso'r Bennod honno i P fel aelod o'r hen gynllun, yn—

- (a) adran 93(1)(a)(1) (cwmpas Pennod 4),
- (b) adran 97(3)(a) (cyfrifo cyfwerthoedd ariannol), ac
- (c) adran 98(1A) a (3)(2) (amrywio a cholli hawliau o dan adran 94),

mae cyfeiriad at derfynu gwasanaeth pensiynadwy P i'w ystyried yn gyfeiriad at derfynu gwasanaeth pensiynadwy P mewn perthynas â'r cynllun newydd.

Rheoliadau gwerthoedd trosglwyddo

12.—(1) Mae Rheoliadau Cynlluniau Pensiwn Galwedigaethol (Gwerthoedd Trosglwyddo) 1996(3) wedi eu haddasu fel a ganlyn.

(2) Wrth gymhwyso rheoliad 3 o'r Rheoliadau hynny (rheolau ar barhad cyflogaeth ar ôl derfynu gwasanaeth pensiynadwy) i P fel aelod o'r hen gynllun—

- (a) ym mharagraff (1), mae cyfeiriad at gyflogaeth y mae cynllun yn gymwys iddi i'w ystyried yn gyfeiriad at gyflogaeth y mae'r cynllun newydd yn gymwys iddi;
- (b) ym mharagraff (1)(a), mae cyfeiriad at wasanaeth pensiynadwy P yn derfynu ar gais P i'w ystyried yn gyfeiriad at wasanaeth pensiynadwy P mewn perthynas â'r cynllun newydd yn derfynu felly; ac

- (a) in section 87(1)(a)(i) (general protection principle), the reference to the date when P ceases to be in pensionable service under a scheme that was, before the second abolition date, a salary-related contracted-out scheme is to be taken as a reference to the date when P ceases to be in pensionable service in relation to the new scheme; and
- (b) subsequent references to "the cessation date" are to be construed accordingly.

Transfer values

11.—(1) Chapter 4 of Part 4 of the 1993 Act (protection for early leavers: transfer values) is modified as follows.

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

- (a) section 93(1)(a)(1) (scope of Chapter 4),
- (b) section 97(3)(a) (calculation of cash equivalents), and
- (c) section 98(1A) and (3)(2) (variation and loss of rights under section 94),

a reference to termination of P's pensionable service is to be taken as a reference to termination of P's pensionable service in relation to the new scheme.

Transfer values regulations

12.—(1) The Occupational Pension Schemes (Transfer Values) Regulations 1996(3) are modified as follows.

(2) In the application of regulation 3 of those Regulations (rules on continuation in employment after termination of pensionable service) to P as a member of the old scheme—

- (a) in paragraph (1), a reference to employment to which a scheme applies is to be taken as a reference to employment to which the new scheme applies;
- (b) in paragraph (1)(a), a reference to P's pensionable service terminating at P's request is to be taken as a reference to P's pensionable service in relation to the new scheme so terminating; and

(1) Amnewidiwyd adran 93(1)(a) gan adran 152(2) o Ddeddf Pensiynau 1995 (p. 26).

(2) Mewnosodwyd adran 98(1A) a diwygiwyd adran 98(3) gan adran 173 o Ddeddf Pensiynau 1995 (p. 26), a pharagraff 5 o Atodlen 6 i'r Ddeddf honno.

(3) O.S. 1996/1847.

(1) Section 93(1)(a) was substituted by section 152(2) of the Pensions Act 1995 (c. 26).

(2) Section 98(1A) was inserted by, and section 98(3) amended by, section 173 of, and paragraph 5 of Schedule 6 to, the Pensions Act 1995 (c. 26).

(3) S.I. 1996/1847.

- (c) ym mharagraff (1)(b)(i), mae cyfeiriad at wasanaeth pensiynadwy P yn parhau tan y dyddiad gwarant i'w ystyried yn gyfeiriad at wasanaeth pensiynadwy P mewn perthynas â'r cynllun newydd yn parhau felly.

Wrth gymhwyso rheoliad 4 o'r Rheoliadau hynny (hawl i gael cyfwerth ariannol ychwanegol pan derfynir cyflogaeth y mae'r cynllun yn gymwys iddi) i P fel aelod o'r hen gynllun, ym mharagraffau (1), (2), (3)(a) a (4), mae cyfeiriad at derfynu cyflogaeth P i'w ystyried yn gyfeiriad at derfynu cyflogaeth P y mae'r cynllun newydd yn gymwys iddi.

RHAN 4

Addasu'r gyfundrefn drethu

Tâl lwfans oes

13.—(1) Mae'r rheoliad hwn yn gymwys i berson (P)—

- (a) sy'n aelod o'r hen gynllun, pa un ai yn rhinwedd gwasanaeth pensiynadwy ar gyfer y cynllun hwnnw neu wasanaeth cynllun trosglwyddo tybiedig o dan baragraff 2 o Atodlen 7 i Ddeddf 2013 (cyswllt cyflog terfynol);
- (b) sy'n aelod o'r cynllun newydd yn rhinwedd gwasanaeth pensiynadwy ar gyfer y cynllun newydd;
- (c) y telir iddo bensiwn afiechyd haen uchaf neu haen isaf o dan reoliad 74 (hawlogaeth i bensiwn afiechyd haen isaf a phensiwn afiechyd haen uchaf) o Reoliadau Cynllun Pensiwn y Diffoddwyr Tân (Cymru) 2015; a
- (d) sydd â phensiwn afiechyd a delir o'r cynllun newydd, sydd wedi ei leihau o ganlyniad i P gael yr hawl i daliad o bensiwn cynllun (o fewn ystyr paragraff 2 o Atodlen 28 i Ddeddf Cyllid 2004(1)) o dan yr hen gynllun.

- (c) in paragraph (1)(b)(i), a reference to P's pensionable service continuing until the guarantee date is to be taken as a reference to P's pensionable service in relation to the new scheme so continuing.

(3) In the application of regulation 4 of those Regulations (right to further cash equivalent on termination of employment to which the scheme applies) to P as a member of the old scheme, in paragraphs (1), (2), (3)(a) and (4) a reference to termination of P's employment is to be taken as a reference to termination of P's employment to which the new scheme applies.

PART 4

Modification of tax regime

Lifetime allowance charge

13.—(1) This regulation applies to a person (P) who—

- (a) is a member of an old scheme whether by virtue of pensionable service for that scheme or deemed transfer scheme service under paragraph 2 of Schedule 7 to the 2013 Act (final salary link);
- (b) is a member of the new scheme by virtue of pensionable service for the new scheme;
- (c) is being paid an upper or a lower tier ill-health pension under regulation 74 (entitlement to lower tier ill-health pension and higher tier ill-health pension) of the Firefighters' Pension Scheme (Wales) Regulations 2015; and
- (d) has an ill-health pension paid from the new scheme reduced as a consequence of P becoming entitled to payment of a scheme pension (within the meaning of paragraph 2 of Schedule 28 to the Finance Act 2004(1)) under the old scheme.

(1) 2004 p. 12. Diwygiwyd paragraff 2 gan adrannau 101 a 104 o Ddeddf Cyllid 2005 (p. 7) a pharagraff 11 o Atodlen 10 a Rhan 4 o Atodlen 11 i'r Ddeddf honno; gan adran 161 o Ddeddf Cyllid 2006 (p. 25) a pharagraff 20 o Atodlen 23 i'r Ddeddf honno; gan adran 70 o Ddeddf Cyllid 2007 (p. 11) a pharagraff 7 o Atodlen 20 i'r Ddeddf honno; gan adran 51 o Ddeddf Cyllid 2013 (p. 29); a chan O.S. 2007/493.

(1) 2004 c. 12. Paragraph 2 was amended by sections 101 and 104 of, and paragraph 11 of Schedule 10 and Part 4 of Schedule 11 to, the Finance Act 2005 (c. 7); by section 161 of, and paragraph 20 of Schedule 23 to, the Finance Act 2006 (c. 25); by section 70 of, and paragraph 7 of Schedule 20 to, the Finance Act 2007 (c. 11); by section 51 of the Finance Act 2013 (c. 29); and by S.I. 2007/493.

(2) Mae adran 216 o Ddeddf Cyllid 2004⁽¹⁾ (digwyddiadau crisialu budd a symiau a grisielir) wedi ei haddasu o ran y modd y'i cymhwysir i P, fel y pennir ym mharagraff (3).

(3) Mae taliad o unrhyw bensiwn cynllun i P o'r hen gynllun i'w drin fel pe na bai'n ddigwyddiad crisialu budd o fewn ystyr adran 216 o Ddeddf Cyllid 2004.

Tâl lwfans blynyddol

14.—(1) Mae'r rheoliad hwn yn gymwys i berson (P)—

- (a) sy'n aelod o'r hen gynllun, pa un ai yn rhinwedd gwasanaeth pensiynadwy ar gyfer y cynllun hwnnw neu wasanaeth cynllun trosglwyddo tybiedig o dan baragraff 2 o Atodlen 7 i Ddeddf 2013 (cyswllt cyflog terfynol);
- (b) sy'n aelod o'r cynllun newydd yn rhinwedd gwasanaeth pensiynadwy ar gyfer y cynllun newydd; ac
- (c) sy'n cael yr hawl i daliad o bensiwn afiechyd haen isaf o dan reoliad 74 o Reoliadau Cynllun Pensiwn y Diffoddwyr Tân (Cymru) 2015.

(2) Mae adran 234 o Ddeddf Cyllid 2004⁽²⁾ (trefniadau buddion diffiniedig) wedi ei haddasu o ran y modd y'i cymhwysir i P fel a bennir ym mharagraff (3).

(3) Wrth gyfrifo gwerth terfynol hawliau P o dan y cynllun newydd ar gyfer y cyfnod mewnbwn pensiwn pan gaiff P yr hawl i daliad o'r pensiwn afiechyd haen isaf, rhaid peidio â chyfrif fel rhan o'r gwerth terfynol yr elfen o'r pensiwn afiechyd haen isaf sy'n cynrychioli gwasanaeth pensiynadwy ar gyfer yr hen gynllun.

(2) Section 216 of the Finance Act 2004⁽¹⁾ (benefit crystallisation events and amounts crystallised) is modified in its application to P as specified in paragraph (3).

(3) The payment of any scheme pension from the old scheme to P is treated as if it was not a benefit crystallisation event within the meaning of section 216 of the Finance Act 2004.

Annual allowance charge

14.—(1) This regulation applies to a person (P), who—

- (a) is a member of an old scheme whether by virtue of pensionable service for that scheme or deemed transfer scheme service under paragraph 2 of Schedule 7 to the 2013 Act (final salary link);
- (b) is a member of the new scheme by virtue of pensionable service for the new scheme; and
- (c) becomes entitled to payment of a lower tier ill-health pension under regulation 74 of the Firefighters' Pension Scheme (Wales) Regulations 2015.

(2) Section 234 of the Finance Act 2004⁽²⁾ (defined benefits arrangements) is modified in its application to P as specified in paragraph (3).

(3) When calculating the closing value of P's rights under the new scheme for the pension input period during which P becomes entitled to payment of the lower tier ill-health pension, the element of the lower tier ill-health pension that represents pensionable service for the old scheme is not to be counted as being part of the closing value.

(1) Diwygiwyd adran 216 gan adran 101 o Ddeddf Cyllid 2005 (p. 7) a pharagraffau 1 ac 31 o Atodlen 10 i'r Ddeddf honno; adran 161 o Ddeddf Cyllid 2006 (p. 25) a pharagraffau 1 a 30 o Atodlen 23 i'r Ddeddf honno; gan adran 92 o Ddeddf Cyllid 2008 (p. 9) a pharagraffau 1, 4 a 5 o Atodlen 29 i'r Ddeddf honno; a chan adran 65 o Ddeddf Cyllid 2011 (p. 11) a pharagraffau 43, 62 a 73 o Atodlen 16 i'r Ddeddf honno.

(2) Diwygiwyd adran 234 gan adran 66 o Ddeddf Cyllid 2011 (p. 11) a pharagraffau 1, 10 a 17 o Atodlen 17 i'r Ddeddf honno.

(1) Section 216 was amended by section 101 of, and paragraphs 1 and 31 of Schedule 10 to, the Finance Act 2005 (c. 7); section 161 of, and paragraphs 1 and 30 of Schedule 23 to, the Finance Act 2006 (c. 25); by section 92 of, and paragraphs 1, 4 and 5 of Schedule 29 to, the Finance Act 2008 (c. 9); and by section 65 of, and paragraphs 43, 62 and 73 of Schedule 16 to, the Finance Act 2011 (c. 11).

(2) Section 234 was amended by section 66 of, and paragraphs 1, 10 and 17 of Schedule 17 to, the Finance Act 2011 (c. 11).

RHAN 5

Addasu darpariaethau budd gwasanaeth byr

Budd gwasanaeth byr

15.—(1) Mae'r rheoliad hwn yn gymwys i berson (P)—

- (a) sy'n aelod gohiriedig o'r cynllun newydd;
- (b) sydd â hawl i gael buddion o dan y cynllun newydd; ac
- (c) y mae—
 - (i) ei hawlogaeth i gael buddion o dan y cynllun newydd wedi ei phenderfynu gan, neu
 - (ii) ei fuddion o dan y cynllun newydd yn cael eu cyfrifo drwy gyfeirio at, oedran pensiwn gohiriedig P yn hytrach nag oedran pensiwn arferol P.

(2) At ddibenion y gofynion yn adrannau 71, 72, 74 a 75 o Ddeddf 1993(1) ac mewn unrhyw is-ddeddfwriaeth a wneir o dan Bennod 1 o Ran 4 o'r Ddeddf honno, fel y maent yn gymwys i P, anwybyddir unrhyw wahaniaeth—

- (a) rhwng hawlogaeth P i gael buddion o dan y cynllun newydd a hawlogaeth unrhyw aelod actif i gael buddion o dan y cynllun newydd, neu
- (b) rhwng y cyfrifiad o fuddion P o dan y cynllun newydd ac unrhyw gyfrifiad o fuddion aelod actif o dan y cynllun newydd.

PART 5

Modification of short service benefit provisions

Short service benefit

15.—(1) This regulation applies to a person (P)—

- (a) who is a deferred member of the new scheme;
- (b) who is entitled to benefits under the new scheme; and
- (c) whose—
 - (i) entitlement to benefits under the new scheme is determined by, or
 - (ii) benefits under the new scheme are computed by reference to, P's deferred pension age rather than P's normal pension age.

(2) For the purposes of the requirements in sections 71, 72, 74 and 75 of the 1993 Act(1) and in any subordinate legislation made under Chapter 1 of Part 4 of that Act, as they apply in relation to P, any difference—

- (a) between P's entitlement to benefits under the new scheme and any active member's entitlement to benefits under the new scheme, or
- (b) between the computation of P's benefits under the new scheme and any computation of benefits of an active member under the new scheme, is ignored.

Leighton Andrews

Y Gweinidog Gwasanaethau Cyhoeddus, un o Weinidogion Cymru

17 Mawrth 2015

Minister for Public Services, one of the Welsh Ministers

17 March 2015

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(1) 1993 p. 48. Diwygiwyd adran 71 gan adran 263(1) o Ddeddf Pensiynau 2004 (p. 35) a chan adran 27 o Ddeddf Pensiynau'r Gwasanaethau Cyhoeddus 2013 (p. 25) a pharagraffau 18 a 19 o Atodlen 8 i'r Ddeddf honno. Diwygiwyd adran 72 gan adran 263(2) o Ddeddf Pensiynau 2004.

(1) 1993 c. 48. Section 71 was amended by section 263(1) of the Pensions Act 2004 (c. 35) and by section 27 of, and paragraphs 18 and 19 of Schedule 8 to, the Public Service Pensions Act 2013 (c. 25). Section 72 was amended by section 263(2) of the Pensions Act 2004.

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**PENSIYNAU
GWASANAETHAU
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**PUBLIC SERVICE PENSIONS,
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