

2 Occupational pension schemes

2.1 Employer's name and address as shown on the current certificate. **Please note this form will be rejected if the details given in box 2.2 do not relate to the current certificate holder.**

2.2 Name

Address

Postcode
Country

Company Registration Number (CRN) *if appropriate*

Employer's Contracted-out Number (ECON) *if known*

2.3 Principal employer in scheme *if different from box 2.2*

Name

Address

Postcode
Country

CRN *if appropriate*

ECON *if known*

2.4 How do you wish to vary your contracting-out certificate?

Change of scheme name

Go to box 2.5

Change of employer's name or address

Go to box 2.6

Change of effective date of contracting-out

Revised effective date of contracting-out

DD MM YYYY

Go to box 2.12

Change of principal employer

Go to box 2.7

Add or delete a subsidiary from the contracting-out certificate

Go to box 2.8

Change of categories of employment covered by the contracting-out certificate

Go to box 2.9

Change of revaluation rate (COSR and COSR parts of COMB schemes only)

Go to box 2.10

Creating a Contracted-out Money Purchase (COMP) part to the scheme (COMB schemes only)

Go to box 2.11a

Creating a Contracted-out Salary Related (COSR) part to the scheme (COMB schemes only)

Go to box 2.11a

Closing the salary-related and/or money purchase part of the scheme (COMB schemes only)

Go to box 2.11b

Change of bank/building society details for the rebate of National Insurance contributions

Go to part 4

2.5 Change of scheme name

New scheme name *max 255 characters*

Date of change *DD MM YYYY*

Go to part 5

2.6 Change of employer's name and address

Employer's old name if subsidiary

Employer's new name

Effective date DD MM YYYY

Add Delete

Name

CRN if appropriate

ECON if known

E

Effective date DD MM YYYY

Add Delete

Name

CRN if appropriate

ECON if known

E

Effective date DD MM YYYY

Add Delete

Name

CRN if appropriate

ECON if known

E

Effective date DD MM YYYY

Add Delete

Go to box 2.12

2.9 Change the categories of employment covered by the contracting-out certificate

Enter the categories of employment which are to be excluded from the coverage of the contracting-out certificate issued to the employer named at box 2.2 or box 2.3.

Required effective date DD MM YYYY

Go to box 2.12

2.10 Change the revaluation rate (COSR and COSR part of COMB schemes only)

Tick one box only to show the revaluation rate the scheme intends to use for any Guaranteed Minimum Pension (GMP) rights held in the scheme

Fixed rate revaluation

Section 148 revaluation

Required effective date DD MM YYYY

Go to box 2.12

2.11 Contracted-out Mixed Benefit (COMB) schemes only

(a) Tick one box only to show how you want to vary a contracting-out certificate to become a COMB by creating a COMP or a COSR part to the scheme.

Creating a COMP part of the scheme

Creating a COSR part of the scheme. (Reference Scheme Test Certificate and Actuarial Statement required)

Please note this form will be rejected if COSR is part of the scheme to be opened and the Reference Scheme Test Certificate and Actuarial Statement are not enclosed.

Required effective date DD MM YYYY

All the earners in each employment may fall in either of the separate parts of the scheme, or

the categories of earners which fall only in the salary-related part of the scheme are:

the categories of earners which fall only into the money purchase part of the scheme are:

Creating a COSR part of the scheme. Tick one box only to show the revaluation rate the scheme intends to use for any GMP rights held in the scheme.

Fixed rate revaluation

Section 148 revaluation
Go to box 2.12

(b) Tick one box only to close either the salary-related or money purchase part of the scheme.

Close the salary-related part of the scheme

Close the money purchase part of the scheme

Required effective date - from the end of
DD MM YYYY

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Go to box 2.12

2.12 Which type of notice has been issued?
Tick the appropriate box and enter the necessary details

A Notice of Intention which expired on

Date *DD MM YYYY*

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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has been given to the earners in respect of whose employment the election is intended to be made.

A notice of explanation has been given to the earners to whose employment the election relates

2.13 How was the notice issued?
Tick one or both boxes as appropriate

By sending or delivering it in writing to each of the earners to whose employment the election relates

By exhibiting it conspicuously at the place of work and drawing each employee's attention to it in writing

2.14 Copies of the notice have been sent to:
Please note the form will be rejected if this section is left blank *mandatory

the trustees

*the person responsible for the day-to-day management of the scheme

the insurers/Friendly Society

the Trade Union(s) recognised in relation to the earners concerned

If opening a Contracted-out Money Purchase (COMP) side of a Contracted-out Mixed Benefit (COMB) scheme, go to part 4. Otherwise go to part 5

3 Appropriate Personal Pension schemes and Appropriate Personal Pension Stakeholder Pension schemes

3.1 How do you wish to vary your appropriate scheme certificate?

Change the name of the scheme
Go to box 3.2

Change the name/address of the scheme establisher
Go to box 3.3

Change identity of the scheme establisher
Go to box 3.3

Change of bank/building society details for the rebate of National Insurance contributions
Go to part 4

3.2 Change of scheme name
New name of scheme *max 255 characters*

Required effective date *DD MM YYYY*

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Go to box 3.8

3.3 Change of name or address, or the identity of the establisher for the scheme (*complete as appropriate, in accordance with the change*)

New name of establisher

New address of establisher

Postcode

Country

Email address

Required effective date *DD MM YYYY*

Where there has been a transfer of business from one establisher to another, go to box 3.4, otherwise go to box 3.8.

3.4 Transfer of business from one establisher to another
Both boxes must be ticked

I confirm that:

all payments received by the scheme which give rise to protected rights, as defined by Section 10 of the Pension Schemes Act 1993, have been credited to each member's account

the establisher named at box 3.3 has taken over the scheme, which is permitted under the Personal Pension Schemes (Appropriate Schemes) Regulations 1997 to be an Approved Personal Pension scheme by virtue of being authorised under all of the relevant legislation, and conforms to the relevant provisions of that legislation.

3.5 What type of institution is the new establisher?
If the effective date of contracting-out entered at box 3.3 is before 1 October 2008, you must tick one of the following boxes:

an institution authorised under part 1 of the Banking Act 1987, subsidiaries or holding companies of these institutions

building society

insurance company

friendly society

institution which manages unit trusts

authorised Corporate Director of an Open-Ended Investment Company (OEIC)

3.6 What is the nature of the scheme?
If the effective date of contracting-out entered at box 3.3 is before 1 October 2008, you must tick one of the following boxes:

an arrangement for the issue of insurance policies or annuity contracts

an authorised unit trust scheme

an arrangement for the investment of contributions in shares or on deposit with a building society

an arrangement for the investment of contributions in an interest bearing account with an institution authorised under part 1 of the Banking Act 1987

an arrangement for the investment of contributions in an OEIC

3.7 I confirm that:
You must tick all of the following boxes

the scheme is covered by the relevant statutory arrangement for compensating individual members for the loss of any part of their Protected Rights in the event of insolvency

the scheme members have been notified of the transfer of business within one month of the date of change

a copy of the relevant deed of amendments is attached.

3.8 Notice of Intention and confirmation

A Notice of Intention has been given in accordance with Regulation 8(2) of the Personal Pension Schemes (Appropriate Schemes) Regulations 1997 to all members specified in that regulation

Go to part 5

4 Rebate of National Insurance contributions (NICs) to be completed by APP schemes, COMP schemes, COMP part of COMB schemes and stakeholder pension schemes only

4.1 Name of bank or building society *max 255 characters*

4.2 Address of bank or building society

Postcode
Country

4.3 Account name

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Account number

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Sort code

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4.4 Magnetic media number

Enter tape number if you have one already allocated to you

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4.5 Would you like to change your magnetic media number?

No Yes

4.6 Name and address for payments information

Name

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Address

Postcode
Country

5 Declaration

If the information supplied is incorrect or you do not meet the requirements to contract-out, your certificate may be withdrawn and recovery of the difference between the standard rate and reduced rate of NICs, as well as any age-related rebates paid direct to the pension scheme, may be sought.

Signature

Date *DD MM YYYY*

Capacity in which signed

The person responsible for the day-to-day management of the scheme

Employer

Trustee

Occupational pension scheme only

Where this form is not submitted by the employer electing to contract-out, **both** of the declarations below must be made or the form will be returned to you.

I declare that:

the content of this form has been approved by the employer making the election

the employer making the election has authorised me to submit this form.

What to do next

Send the completed form and any supporting documentation to:

HM Revenue & Customs, Pension Schemes Services, FitzRoy House, Castle Meadow Road, Nottingham, NG2 1BD