



Fill in this form when there have been changes which affect your contracting-out or Appropriate Scheme Certificate.

Part 1 General

1 What is the name and registration number of the scheme?

1.1 Pension scheme name max 255 characters

Text input field for pension scheme name

1.2 Pension Scheme Tax Reference (PSTR)

Grid for Pension Scheme Tax Reference (PSTR) with 'R' in the 10th box

1.3 Superannuation Fund (SF) reference

Grid for Superannuation Fund (SF) reference

1.4 Scheme Contracted-out Number (SCON) or Appropriate Scheme Contracted-out Number (ASCN)

Grid for Scheme Contracted-out Number (SCON) or Appropriate Scheme Contracted-out Number (ASCN)

1.5 SCON (only complete this box if the scheme is a Contracted-out Mixed Benefit (COMB) scheme)

Grid for SCON with 'S' in the first box

1.6 Change of details for the main trustee or the person responsible for the day-to-day management of the scheme. Complete this part if you are notifying changes to the name or address of the main trustee or the person responsible for the day-to-day management of the scheme.

Change of details for the main trustee of the scheme

Change of details of the person responsible for the day-to-day management of the scheme

New name

Text input field for new name

New address

Text input fields for new address, including Postcode and Country

Phone number

Text input field for phone number

Email

Text input field for email

Reference number if applicable, max 30 characters

Text input field for reference number

Effective date of change DD MM YYYY

Grid for effective date of change

1.7 Do you wish to make any further changes to your contracting-out or appropriate scheme certificate?

No If you are an occupational pension scheme, go to part 5. If you are an Appropriate Personal Pension scheme or an Appropriate Personal Pension Stakeholder Pension scheme, go to box 3.8.

Yes If you are an occupational pension scheme, go to part 2. If you are an Appropriate Personal Pension scheme or an Appropriate Personal Pension Stakeholder Pension scheme, go to part 3.

Part 2 Occupational pension schemes

2.1 Employer's name and address (the current certificate holder). **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 2.13

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

Surrender of contracting-out certificate

Go to box 2.12

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 new name

Employer's new address

Postcode
Country

CRN *if appropriate*

Date of change *DD MM YYYY*

Go to part 5

2.7 New principal employer

Name

Address

Postcode
Country

CRN *if appropriate*

ECON *if known*

This employer became the principal employer of the scheme in succession to the employer at box 2.2 with effect from *DD MM YYYY*

Tick **one** box only to confirm which of the following procedures apply.

The change has been implemented without changes to the contracting-out certificate.

The change has been implemented by full election procedures, and full documentation has been submitted.

The change has been implemented by using the continuity contracting-out provision.

Go to part 5

2.8 Add or delete a subsidiary/subsidiaries from a certificate.

Please note that you must enter the CRN if known for all employers you wish to add or delete, ensuring you tick the appropriate 'add' or 'delete' box in each case. If any of these employers now have or have had an ECON you must also enter that number, if known.

Continue on a separate sheet if necessary and tick this box if a separate sheet exists

Employments to be/ceased to be covered by the certificate

Name

CRN *if appropriate*

ECON *if known*

Effective date *DD MM YYYY*

Add Delete

Name

CRN *if appropriate*

ECON *if known*

Effective date *DD MM YYYY*

Add Delete

Name

CRN *if appropriate*

ECON *if known*

Effective date *DD MM YYYY*

Add Delete

Name

CRN if appropriate

ECON if known

Effective date DD MM YYYY

Add Delete

Name

CRN if appropriate

ECON if known

Effective date DD MM YYYY

Add Delete

Name

CRN if appropriate

ECON if known

Effective date DD MM YYYY

Add Delete

Go to box 2.13

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 2.13

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 Guarantee Minimum Pension (GMP) rights held in the scheme

Fixed rate revaluation

Section 148 revaluation

Required effective date DD MM YYYY

Go to box 2.13

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 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

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

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Go to box 2.13

2.12 Surrender of contracting-out certificate

Required effective date - from the end of DD MM YYYY

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Tick **one** box to show the revaluation rate that should be applied from the date that the scheme contracted-out and the date from which it applied.

Fixed rate revaluation

Date DD MM YYYY

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Section 148 revaluation

Date DD MM YYYY

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I confirm that the rate(s) applied to the whole scheme.

Go to box 2.13

2.13 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

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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

2.14 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.

2.15 Copies of the notice have been sent to:

Please note the form will be rejected if this section is left blank

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), go to part 4. Otherwise go to part 5.

Part 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 establisher
Go to box 3.3

Change identity of the establisher
Go to box 3.3

Surrender of contracting-out certificate, enter the required effective date that contracting-out is to cease

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

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*

<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>

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

<input type="text"/>

New address of establisher

<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>
Postcode
Country

Email address

<input type="text"/>

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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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

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 and 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?

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?

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 one 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*

- 4.4** Magnetic media number
Enter tape number if you have one already allocated to you
-

- 4.5** Would you like to change your magnetic media number?
- No Yes

- 4.6** Name and address for payments information
- Name
- Address

<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>
Postcode <input type="text"/>
Country <input type="text"/>

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

- 4.1** Name of bank/building society *max 255 characters*
-

- 4.2** Address of bank/building society
-
- Postcode
- Country

- 4.3** Account name *max 35 characters*
-
- Account number
- Sort code
 - -

Part 5

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*

- 5.1** Capacity in which signed
- The person responsible for the day-to-day management of the scheme
- Employer
- Trustee

5.2 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
Yorke House
Castle Meadow Road
Nottingham
NG2 1BG