

Use form APSS155A when you wish to surrender or cancel your contracting-out or appropriate scheme certificate.

Completing the form

Please ensure all relevant parts are completed and all relevant documentation is enclosed otherwise the form will be returned.

You must complete all the boxes in the relevant part(s) of the form that apply to your scheme. A contracting-out certificate cannot be varied unless all of the information requested is submitted. Tick the appropriate box(es) where indicated.

For further guidance please refer to the CA14 booklets which are available on our website, go to www.hmrc.gov.uk/pensionschemes

1 General

1.1 Pension scheme name

This is the name by which the scheme is known.

1.2 Pension Scheme Tax Reference (PSTR)

The PSTR is the unique reference allocated to your scheme by HM Revenue & Customs (HMRC).

If the scheme was registered for tax relief and exemptions on or after 6 April 2006 this is the reference notified to the scheme administrator by HMRC in an online message on successfully registering the pension scheme. Similarly, if you made a declaration that you were the scheme administrator of a deferred annuity contract made on or after 6 April 2006, this is the reference notified to you by HMRC in an online message following successful registration of the pension scheme. If the scheme administrator opted out of receiving pension scheme notifications over the Internet they will have been sent a letter including the PSTR, acknowledging that the scheme was registered for tax purposes or that the declaration has been received.

If the scheme was set up before 6 April 2006 and the application for approval was processed before 31 March 2006, the Scheme Administrator will have been sent an approval letter containing the Superannuation Fund (SF) reference number. The Pension Schemes Online service will allow the Scheme Administrator to use this to access the scheme record for the first time. The PSTR will be given to the Scheme Administrator and/or Authorised Practitioner the first time they access Pension Schemes Online on or after 6 April 2006.

If the scheme was set up before 6 April 2006 and the application for approval was processed on or after 31 March 2006, the scheme administrator will be sent an approval letter including the PSTR.

1.3 Superannuation Fund (SF) reference

If the scheme was set up before 6 April 2006 and the application for approval was processed before 31 March 2006, the scheme administrator or practitioner will have been sent an approval letter containing the SF reference number.

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

Please enter the:

- SCON, or
- ASCN.

1.5 SCON

Only complete this box if the scheme is a Contracted-out Mixed Benefit (COMB) scheme.

1.6 Type of scheme

Tick the appropriate box to confirm type of scheme

1.7 Reason for surrender or cancellation

Please tick relevant box(es).

2 Occupational pension schemes

2.1-2 Employer's name and address

Enter the name, address, Company Registration Number (CRN) if applicable, and the Employer's Contracted-out Number (ECON) of the current certificate holder.

2.3 Principal employer in scheme

If the principal employer for the scheme is different from the employer shown at box 2.2, please enter the name, address, CRN if applicable and ECON.

2.4 Surrender of contracting-out certificate

Enter the date that the contracting-out will end.

Tick the box(es) to indicate the revaluation rate that the scheme has applied since it contracted-out and the date(s) from which those rates applied.

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

2.5 Which type of notice has been issued?

Unless there are no employees to whom the notice can be given for certain changes to the contracting-out certificate, you must give either:

- a Notice of Intention or
- a Notice of Explanation to vary the contracting-out certificate.

Notice of Intention

Where a Notice of Intention is applicable you cannot make an election to vary the contracting-out certificate before the date on which the Notice of Intention expires. But you must make it within three months of that date.

Please tick the appropriate box(es).

2.6 How was the notice issued?

The notice to employees must be given in writing.

2.7 Copies of the notice have been sent to

Tick the appropriate box(es) to confirm who the copies of the notice have been sent to. *Please note the form will have to be rejected if this section is left blank.*

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

3.1 Surrender of contracting-out certificate

Please enter the required effective date that the contracting-out will end.
Go to box 3.2

3.2 Notice of Intention and confirmation

Confirm that a Notice of Intention has been given in accordance with regulation 8(2) of the Personal Pension Schemes (Appropriate Schemes) Regulations 1997.

4 Declaration

Enter your signature and date in the box(es) provided.

The form must be signed by the:

- person responsible for the day-to-day management of the scheme
- employer, or
- main trustee.

Occupational pension scheme only

Where the scheme is an occupational pension scheme and this form is not being submitted by the employer holding the contracting-out certificate, each of the boxes should be ticked to confirm that the content of the form has been approved by the employer and that they have authorised the submission of the form on their behalf.

Further information

Contracted-out guidance booklets are available online in pdf format. Go to www.hmrc.gov.uk/pensionschemes

What happens next?

Send the completed form and any documentation to:

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

Occupational pension scheme

On surrender of the contracting-out certificate, HMRC will confirm that the certificate has been surrendered and inform the employer and the person responsible for the day-to-day management of the scheme in writing. The certificate should be retained for future reference and marked 'surrendered with effect from (date)'.

APP schemes

On surrender of the contracting-out certificate, HMRC will confirm that the certificate has been surrendered and inform the person responsible for the day-to-day management of the scheme in writing. The certificate should be retained for future reference and marked 'surrendered with effect from (date)'.