

Use form APSS155B when there have been changes that affect 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 but the application for approval was dealt with 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 dealt with 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 Change of details for main trustee or the person responsible for the day-to-day management of the scheme

Complete this section 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.

Tick the box to indicate who the changes refer to and complete the name, address, phone number, email address and reference number, as appropriate.

If the change is to the person responsible for the day-to-day management of the scheme, the person(s) must be resident in:

- the United Kingdom (UK)
- another European Union (EU) member state, or
- another state in the European Economic Area (EEA) (Liechtenstein, Iceland or Norway).

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

Tick the appropriate box to confirm whether further changes are to be made to your contracting-out or appropriate scheme certificate.

2 Occupational pension schemes

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

Indicate the part(s) of the contracting-out certificate you wish to vary.

- Change of scheme name.

- Change of employer's name/address.
- Change of effective date of contracting-out. Please enter the revised effective date of contracting-out.
- Change of principal employer.
- Add or delete a subsidiary from a contracting-out certificate.
- Change the categories of employment covered by the contracting-out certificate.
- Change the revaluation rate Contracted-out Salary-Related (COSR) and COSR parts of COMB schemes only.
- Creating a Contracted-Out Money Purchase (COMP) part to the scheme (COMB schemes only).
- Creating a COSR part to the scheme (COMB schemes only).
- Closing the salary-related and/or money purchase part of the scheme (COMB schemes only).
- Change of bank/building society details for the rebate of National Insurance contributions (NICs).

2.5 Change of scheme name

Enter the new name of the scheme.

We will also use this information to update the records we hold for the scheme's registration for tax relief and exemptions.

2.6 Change of employer's name and address

Enter the employer's new name and/or address and the CRN if appropriate.

2.7 New principal employer

The principal employer is the company named in the trust deed which established the scheme, or in any amended trust deed which replaces it whether or not they are the holding company in the scheme or are contracted-out by reference to the scheme.

Enter the new name, address, CRN and ECON.

Enter the date that the employer became the principal employer of the scheme, in succession to the employer at box 2.2.

Tick one of the boxes to confirm how the change has been implemented.

2.8 Add or delete a subsidiary/subsidiaries from a certificate

Indicate which employments are to be added or ceased.

Provide the name, CRN, ECON and the effective date of contracting-out for all the employers you wish to add or delete.

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 and the required effective date.

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

Indicate by ticking one of the boxes the revaluation rate the scheme intends to use for any Guaranteed Minimum Pension (GMP) rights held in the scheme. Enter the required effective date.

2.11 Contracted-out Mixed Benefit (COMB) schemes only

This section is to vary a contracting-out certificate to become a COMB by creating a COMP or COSR part to the scheme.

Tick one box to indicate the new part of the scheme being created and enter the required effective date.

Tick the box(es) to confirm that all the earners in each employment fall into either of the separate parts of the scheme or specify the categories that fall only in the salary-related or money purchase part of the scheme.

If you are closing the salary-related or money purchase part of the scheme tick the box to confirm which part is closing and enter the required effective date.

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

The RSTC, which should be signed by the scheme actuary (or, where appropriate, an actuary appointed under Regulation 24 of the Contracting-out Regulations), verifies that the scheme based contracting-out test is satisfied (see paragraphs 9.1 to 9.5 of the booklet CA14E for details). The booklet is available online, go to

www.hmrc.gov.uk/pensionschemes The Actuarial Statement should confirm that an interim schedule of contributions is in place, which, in the opinion of the actuary, is adequate for the scheme to meet its contracted-out liabilities, any prescribed liabilities with a higher code, and any increase in these liabilities.

If you are creating a COSR part to the scheme tick the box to indicate which revaluation rate the scheme intends to use for any GMP rights held in the scheme.

2.12 Which type of notice has been issued?

For certain changes to the contracting-out certificate you must give either:

- a notice of intention to vary the contracting-out certificate or
- a notice of explanation.

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.

2.13 How was the Notice Issued?

The notice to employees must be given in writing. Please tick the appropriate box(es).

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

Indicate which part of the scheme you wish to vary.

- 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 the identity of the scheme establisher. Go to box 3.3.
- Change of bank or building society details for the rebate of National Insurance contributions. Go to part 4.

3.2 Change of scheme name

Enter the new name of the scheme and the required effective date.

3.3 Change of name or address, or the identity of the establisher for the scheme

Complete the appropriate details in accordance with the change required.

Enter the new name, address and email address of the establisher, together with the required date of the change.

We will use this information to update the records we hold for the scheme's registration for tax relief and exemptions.

3.4 Transfer of business from one establisher to another

Tick the boxes to confirm that:

- all payments received by the scheme which give rise to protected rights have been credited to each member's account
- the new establisher is permitted under the Personal Pension Schemes (Appropriate Schemes) Regulations 1997 to be an Appropriate Personal Pension scheme and conforms to the relevant provisions of that legislation.

3.5 What type of institution is the new establisher?

Tick the appropriate box to confirm the type of institution for the new establisher.

3.6 What is the nature of the scheme?

Put a tick in the appropriate box to confirm the investment basis on which the scheme is established.

3.7 I confirm that

Tick all of the boxes to confirm that:

- the scheme will compensate 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 amendment is enclosed with the form.

3.8 Notice of Intention of 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 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 or building society

Enter the name of the bank or building society.

4.2 Address of bank or building society

Enter the address of the bank or building society.

4.3 Account details

Enter the bank or building society account details:

- account name
- account number to receive payments of minimum contributions/age-related rebates
- sort code number to receive payments of minimum contributions/age-related rebates.

4.4 Magnetic media number

Enter the magnetic tape number if you have one, otherwise leave blank.

A magnetic tape number is a number allocated to the person responsible for the day-to-day management of the scheme or Pension Provider by HMRC (NICO). This enables them to receive payment/acknowledgement information on magnetic tape, disk or cartridge.

4.5 Would you like to change your magnetic media number?

Tick the appropriate box if you want to change your magnetic media number.

4.6 Name and address for payments information

Enter the name and address where HMRC should send payments information.

5 Declaration

Enter your signature and date in the boxes 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.

Supporting documentation

Where a Contracted-out Money Purchase scheme is opening a Contracted-out Salary Related part to become a Contracted-out Mixed Benefit scheme, a Reference Scheme Test Certificate (RSTC) and Actuarial Statement must be submitted with this form.

The RSTC, which should be signed by the scheme actuary (or, where appropriate, an actuary appointed under Regulation 24 of the Contracting-out Regulations), verifies that the scheme based contracting-out test is satisfied (see paragraphs 9.1 to 9.5 of the booklet CA14E for more details). The booklet is available online, go to www.hmrc.gov.uk/pensionschemes

The Actuarial Statement should confirm that an interim schedule of contributions is in place which, in the opinion of the actuary, is adequate for the scheme to meet its contracted-out liabilities, any prescribed liabilities with a higher code, and any increase in these liabilities.

Where there has been a change in the identity of the establisher for an APP or Appropriate Personal Pension Stakeholder Pension scheme (APPSHP) a copy of the relevant deed of amendment must be submitted with this form.

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

Once all the information is received and the relevant contracting-out conditions are satisfied, a revised certificate will be sent to the employer and, unless the employer has indicated otherwise, a copy will be sent to the person responsible for the day-to-day management of the scheme. The existing certificate or schedule should be retained for future reference and marked 'replaced by certificate/schedule issued on (date)'.

APP schemes

Once all the information is received and the relevant contracting-out conditions are satisfied, a revised contracting-out certificate or schedule will be sent to the person responsible for the day-to-day management of the scheme. The existing certificate or schedule should be retained for future reference and marked 'replaced by certificate/schedule issued on (date)'.