

HM Revenue & Customs
National Insurance Contributions & Employer Office
National Insurance Services to Pensions Industry
Benton Park View
NEWCASTLE UPON TYNE
NE98 1ZZ

Notification of termination of contracted-out employment - split of accrued Guaranteed Minimum Pension rights

The employer and the pension scheme need to fill in this form when:

- an employee is leaving contracted-out employment
- accrued Guaranteed Minimum Pension rights are to be split
- a transfer value is restricted to post 5 April 1988 rights

1 What you need to do now

Please:

- read part 2 of this form
- use capital letters to fill in parts 4 to 6
- return it to us at the above address

2 How to fill in part 6 of this form

Part 6	What to do
Item 8 Termination of employment	Enter the date the employee leaves the scheme.
Items 9 and 10 Employee's earnings between the Lower and Upper Earnings Limit	Only fill in for tax years up to and including the 1996 to 1997 year. Enter the amount shown in column 1(d) of form P14 'End of Year Summary', or on form P11 'Deductions Working Sheet', or equivalent. Please round the amount down to the nearest whole pound.
Item 11 Pre 6 April 1988 Guaranteed Minimum Pension rights	Please ✓ the appropriate revaluation rate box. Where the date of termination is after 5 April 1997 limited rate revaluation is no longer an option.
Item 12 Post 5 April 1988 Guaranteed Minimum Pension rights	Please ✓ the appropriate revaluation rate box. Where the date of termination is after 5 April 1997 limited rate revaluation is no longer an option.
Item 13 Transfer payment made for the purpose of providing Money Purchase benefits under a personal pension scheme	Enter the Appropriate Scheme Number (ASCN) of the personal pension scheme.

3 How we use your information

HM Revenue & Customs is a Data Controller under the Data Protection Act. We hold information for the purposes specified in our notification made to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, and may use this information for any of them.

We may get information about you from others, or we may give information to them. If we do it will only be as the law permits to:

- check accuracy of information
- prevent or detect crime
- protect public funds

We may check information we receive about you with what is already in our records. This can include information provided by you as well as by others such as other government departments and agencies and overseas tax and custom authorities. We will not give information about you to anyone outside HM Revenue & Customs, unless the law permits us to do so.

How to contact us

If you need to contact us, please phone our Contracted-out Pensions Helpline on **0300 200 3507**, textphone **0300 200 3519**. For our opening hours, go to www.hmrc.gov.uk/contactus or phone us.

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4 Declaration by the employer

I declare that the person shown in part 6 of this form has voluntarily terminated contracted-out employment.

Signature by, or on behalf of, the employer

Name

Date DD MM YYYY

Position in company

5 Declaration by the scheme

I declare that the person shown in part 6 of this form has:

- voluntarily left the pension scheme with the Scheme Contracted-out Number (SCON) shown in part 6 of this form
- exercised their right to a transfer value

However, because they are still in employment to which the pension scheme applies, the transfer value has been restricted to the post 5 April 1988 rights and post 6 April 1997 Contracted-out Salary Related rights. The accrued Guaranteed Minimum Pension rights have been split accordingly and dealt with as indicated in part 6, items 11 to 13 of this form.

Signature by, or on behalf of, the scheme

Name

Date DD MM YYYY

Name of scheme

Position in scheme

Address for correspondence

Daytime phone number

1 Designator

1 to 2

E									
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3 to 10

S									
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11 to 18

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19 to 27

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28 to 30

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31 to 32

Day Month Year

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33 to 38

Day Month Year

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39 to 44

£							
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45 to 50

£							
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51 to 56

6 Details required

2 Employer's Contracting-out Number (ECON)

3 Scheme Contracted-out Number (SCON)

4 National Insurance number

5 Surname

6 Initials

7 Start of employment DD MM YY
Please write in numbers not words
For example, write 31 May 1979 as 31/05/79

8 Termination of employment DD MM YY

Employee's earnings between Lower and Upper Earnings Limit during the following periods

9 Tax year of termination

10 Tax year before termination

11 The pre 6 April 1988 Guaranteed Minimum Pension rights have been kept in the scheme with the Scheme Contracted-out Number (SCON) shown in item 3 of this form and are subject to revaluation at

Fixed	<input type="checkbox"/>	Limited	<input type="checkbox"/>	Section 148	<input type="checkbox"/>
	57		58		59

12 The post 5 April 1988 Guaranteed Minimum Pension rights have been bought out by an insurance company and are subject to revaluation at form CA1610 is attached/will follow*

Fixed	<input type="checkbox"/>	Limited	<input type="checkbox"/>	Section 148	<input type="checkbox"/>
	60		61		62

13 A transfer payment in respect of post 5 April 1998 Guaranteed Minimum Pension rights has been made for the purpose of providing Money Purchase benefits under the Personal Pension Scheme with the Appropriate Scheme Number (ASCN)

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63 to 70

14 Employer's reference number
Up to 9 characters only

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71 to 79

15 Indicator for official use only

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80

*Delete as appropriate.