



When to fill in this form

This form needs to be filled in by the pension scheme when an increment to a scheme member's Guaranteed Minimum Pension (GMP) is to be paid because the payment was postponed beyond GMP payable age.

For more information, go to www.hmrc.gov.uk/pdfs/nico/ca14.pdf

How to fill in this form

Please use capital letters to fill in parts A and B

How to contact us

If you need to contact us, please phone the Contracted-out Pensions Helpline on **0300 2003 507**, textphone **0300 2003 519**. For our opening hours, go to www.hmrc.gov.uk/contactus or phone us.

Your rights and obligations

'Your Charter' explains what you can expect from us and what we expect from you.

For more information, go to www.gov.uk/hmrc/your-charter

How we use your information

HM Revenue & Customs is a Data Controller under the Data Protection Act 1998. We hold information for the purposes specified in our notification 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 the 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 or agencies and overseas tax and customs authorities. We will not give information to anyone outside HM Revenue & Customs unless the law permits us to do so. For more information, go to www.gov.uk/hmrc/information-charter

A Notification of increments to GMP

1 CF 1-2	2 Scheme Contracted-out Number (SCON) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	S	3-10
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Identity details of scheme members		Date GMP amounts due		Weekly amounts of GMP		Weekly amounts of GMP		Weekly amounts of GMP		Weekly amounts of GMP		Identity details of widow, widower or surviving civil partner of the scheme members, if appropriate	
		3 National Insurance number	4 Surname	5 Initials	6 Scheme member	7 Widow, widower or surviving civil partner of scheme member	8 Before	9 After	10 Before	11 After	12 National Insurance number	13 Surname	14 Initials
		DD	MM	YY	DD	MM	YY	£	p	£	p		
11-19	20-22	23-24	25-30	31-36	37-41	42-46	47-51	52-56	57	58-66	67-69	70-71	

- 6 Enter the date from which the increase is payable. This is where GMP increments are payable to a scheme member (usually the date of retirement).
- 7 Widow, widower or surviving civil partner of scheme member. Enter the date of the scheme member's death if the GMP increments are payable to the scheme member's widow, widower or surviving civil partner. Leave the scheme member columns blank.
- 8 Before 6 April 1988, enter the member(s)' accrued GMP at age 65 for a man and 60 for woman.
- 9 After 5 April 1988 inflation proofed, enter the member(s)' inflation proofed GMP. **If a partial GMP is postponed, always enter the aggregated amount (where the scheme has liability to more than one) or total GMP.**
- 10 Before 6 April 1988 round up to 0.05p to the nearest whole pence.
- 11 After 5 April 1988 inflation proofed, round up to 0.05p to the nearest whole pence. Only work out widower's increments on inflation proofed, after 5 April 1988 GMP. **If a partial GMP is postponed, only enter increments which apply to that postponed GMP.**

A Notification of increments to GMP Continued

Identity details of scheme members		Date GMP amounts due		Weekly amounts of GMP		Weekly amounts of GMP increments			Identity details of widow, widower or surviving civil partner of the scheme members, if appropriate				
3 National Insurance number	4 Surname	5 Initials	6 Scheme member DD MM YY	7 Widow, widower or surviving civil partner of scheme member DD MM YY	8 Before 6 Apr 1988	9 After 5 Apr 1988 Inflation proofed	10 Before 6 Apr 1988	11 After 5 Apr 1988	12 National Insurance number	13 Surname	14 Initials	for HMRC use only	
					£	£	£	£					
11-19	20-22	23-24	25-30	31-36	37-41	42-46	47-51	52-56	58-66	67-69	70-71		

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B Scheme declaration

I declare that commencement of payment of the GMP of the person(s) named in part A was postponed beyond State Pensionable age, and the GMP on subsequent payment or earlier death included the amount of weekly increments shown in part A, columns 10 and 11

Name of scheme

Position in scheme

Address for correspondence

Postcode

Phone number

Employer's Contracting-out number (ECON)

Date DD MM YYYY

Signature by, or on behalf of, the scheme

Name

What you need to do now

Make sure that you:

- have completed parts A and B
- sign and date the declaration
- send the completed form to:

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