

When to fill in this form

The scheme buying-out the Guaranteed Minimum Pension (GMP)/post-1997 Contracted-out Salary Related (COSR) scheme should fill in this form when a termination notice has not already been sent to National Insurance Services to Pensions Industry.

For more information, go to www.hmrc.gov.uk/leaflets/ca15.pdf

When not to fill in this form

Do not use this form for limited rate revaluation. If a limited rate applies, use form CA1612 followed by form CA1610.

How to fill in this form

Please use capital letters to fill in parts A, B, C and D.

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 Termination and buy out of a GMP post-1997 COSR rights - to be used where a termination form has not been sent to National Insurance Services to Pensions Industry

1 EK 1-2	2 Employer's Contracting-out Number (ECON) E <input type="text"/>	3 Scheme Contracted-out Number (SCON) S <input type="text"/>	4 Revaluation rate indicator 1 = Section 148 3 = Fixed rate
	3-10	11-18	19

5 National Insurance number	6 Surname	7 Initials	8 Widows, widowers, surviving civil partners' indicator	9 Date of contracted-out employment		10 Employee's earnings between the Lower and Upper Earnings Limits		11 New SCON	12 Employee's reference number (if any)
				Started DD MM YY	Ended DD MM YY	Tax year of termination £	Tax year before termination £		
20-28	29-31	32-33	34	35-40	41-46	47-52	53-58	59-66	67-75

4 Enter the appropriate rate of revaluation.
 5 If you do not know the employee's National Insurance number, enter their full first name and date of birth on the next row.
 6 If the surname has changed in the last 12 months, enter the employee's previous surname on the next row.
 8 Enter '1' if a person named in part A, section 5 is deceased. Otherwise, leave blank.

10 **Only fill in this column for tax years up to and including the 1996 to 97 tax year.** Enter the amount shown in column 1(d) of form P14 'End of Year Summary' or form P11 'Deductions Working Sheet' or equivalent for the 1996 to 97 tax year.

B Employer declaration

I declare that the details shown in part A of this form refer to the people who have left contracted-out employment.

Signature by, or on behalf of, the employer

Name

Position in company

Date DD MM YYYY

C Insurance company declaration

I declare that the GMP/post-1997 COSR rights of the people named at part A, section 5 have been appropriately secured by the means of an insurance policy or annuity contract for the period of service shown.

Name of scheme

Address for correspondence

Postcode

Signature by, or on behalf of, the insurance company

Name

Position in insurance company

Date DD MM YYYY

Phone number

D Scheme declaration

I declare that the GMP/post-1997 COSR rights of the people named at part A, section 5 have been bought out through the insurance company shown in part C for the period of service shown.

Name of scheme

Address for correspondence

Postcode

Signature by, or on behalf of, the scheme

Name

Position in scheme

Date DD MM YYYY

Phone number

What you need to do now

Make sure that you:

- have completed parts A, B, C and D
- sign and date the declarations
- 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