HM Revenue & Customs

Registered Pension Schemes
Election to contract-out

Fill in this form to elect for a contracting-out or appropriate scheme certificate.

Part 1 General

1 What is the name and registration number of the scheme?

1.1 Pension scheme name *max 255 characters*

1.2 Pension Scheme Tax Reference (PSTR)

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1.3 Superannuation Fund (SF) reference

1.4 Existing Scheme Contracted-out Number (SCON) or Appropriate Scheme Contracted-out Number (ASCN)

2 What type of contracting-out certificate are you applying for?

Occupational Pension Money Purchase scheme (COMP) ☐

Occupational Pension Salary Related scheme (COSR) ☐

Occupational Pension Mixed Benefit scheme (COMB) ☐

Industry-wide Salary Related scheme (COSR) ☐

Contracted-out Money Purchase Stakeholder Pension scheme (COMPSHP) ☐

Converting an existing Contracted-out Money Purchase scheme to a Contracted-out Money Purchase Stakeholder Pension scheme (COMPSHP) ☐

Appropriate Personal Pension scheme (APP) ☐

Appropriate Personal Pension Stakeholder Pension scheme (APPSHP) ☐

Converting an existing Appropriate Personal Pension scheme to an Appropriate Personal Pension Stakeholder Pension scheme (APPSHP) ☐

3 Effective date of contracting-out *DD MM YYYY*

Please note if you are applying for an Appropriate Personal Pension (APP) Scheme Certificate the effective date of contracting-out must be in either the tax year in which this application is received, or any tax year after receipt of the application.

4 Which company is responsible for the day-to-day management of the scheme?

Name of the company

Address of the company

Postcode

Country

Phone number

Email

Reference number *if applicable, max 30 characters*

5 Name of the individual or company appointed as the main trustee of the scheme

Name of the company

First name(s) of individual *max 2 names, each a max 35 characters*

Surname of individual *max 35 characters*

Address

Postcode

Country

Phone number

Email

Trustee reference number *if applicable, max 30 characters*

6 Is the scheme an occupational pension scheme?

No ☐ *Go to part 3*

Yes ☐ *Go to part 2*

Part 2 Occupational pension schemes

7 Which type of notice has been issued?

7.1 Fill in the necessary details and tick the appropriate box.

A notice of intention which expired on
DD MM YYYY

☐☐ ☐☐ ☐☐☐☐

has been given to the earners in respect of whose employment the election is intended to be made. ☐

A notice of explanation has been given to the earners to whose employment the election relates. ☐

7.2 How was the notice issued?

By sending or delivering it in writing to each of the employees. ☐

By displaying it at the place of work and drawing each employee's attention to it in writing. ☐

7.3 Copies of the notice have been sent to:

the trustees ☐

the person responsible for the day-to-day management of the scheme ☐

the insurers/friendly society ☐

the Trade Union(s) recognised in relation to the earners concerned. ☐

8 What is the nature of the scheme?

8.1 Certain types of schemes have special requirements. Tick the appropriate box(es) below that apply to your pension scheme.

Public service ☐

If the scheme falls within the definition of a public service scheme at Section 1 of the Pension Schemes Act 1993.
Go to box 10

Centralised ☐

If the scheme is one which has a common fund through which all the members' benefits are paid and, as such, there is an element of cross-subsidy between employers.
Go to box 10

Overseas ☐

If the scheme is established under an irrevocable trust and is administered wholly or partly outside the UK.
Go to box 9

Industry-wide ☐

If the scheme is an industry-wide scheme, a centralised or centrally administered scheme in which employers in a specified industry are eligible to participate.
Go to box 10

Wholly insured ☐

If the scheme is a trust scheme which has no investments other than in policies of insurance. (Not applicable to Money Purchase Stakeholder schemes.)
Go to box 10

Centrally administered ☐

If the scheme is one which consists of a number of individual schemes which are administered on a central basis. There is no common fund and no element of cross-subsidy.
Go to box 10

Individual arrangement ☐

If the scheme applies specifically to one person, normally public service.
Go to box 10

None of the above ☐

This will apply where the scheme is not a type that has special requirements as defined above.
Go to box10

9 Contact details (overseas schemes only)

9.1 Scheme auditor details

Name

Address

Postcode
Country

9.2 Details of the person or company responsible for the day-to-day management of the scheme.

Name

Address

Postcode
Country

10 What is the revaluation rate? (COSR and COSR part of COMB schemes only.)

10.1 Which method of revaluation does the scheme intend to use for any Guaranteed Minimum Pension (GMP) rights held in the scheme?

Fixed rate revaluation ☐

Section 148 revaluation ☐

11 Employer details

11.1 Name of the company

Address

Postcode
Country

11.2 Employer's Company Registration Number *if appropriate*

☐☐☐☐☐☐☐☐

11.3 Have you ever been issued with an Employer's Contracted-out Number (ECON)?

No ☐ Yes ☐ If no, *go to box 11.4*

If yes, enter the ECON *if known*

E☐☐☐☐☐☐☐☐☐

11.4 Have you ever been included on another employer's contracting-out certificate – for example, as a subsidiary on a holding company contracting-out certificate?

No ☐ Yes ☐ If no, *go to box 11.5*

If yes, give the name and address of the employer

Name

Address

Postcode
Country

ECON if known

E☐☐☐☐☐☐☐☐☐

SCON *if known*

E☐☐☐☐☐☐☐☐☐

11.5 Are you a subsidiary of a company which is, or ever has been, contracted-out?

No ☐ Yes ☐ If no, *go to box 11.6*

If yes, give the full name and address of the holding company.

Name

Address

Postcode

Country

ECON *if known*

E

11.6 Principal employer details

Is the employer at box 11.1 the principal employer for the scheme?

No ☐ Yes ☐ If yes, *go to box 11.7*

If no, give the full name and address of the principal employer.

Name

Address

Postcode

Country

Employer's Company Registration Number *if appropriate*

ECON *if known*

E

11.7 Which employments will the certificate cover?

all employments ☐

all employments except the following ☐
please list the exceptions

11.8 Are there any subsidiaries to be included and covered by the certificate?

No ☐ Yes ☐ If no, *go to box 12*

If yes, provide the names, Company Registration Numbers (CRNs) and ECONs (*if known*) of the subsidiaries to be included on the certificate. If you need to provide the details for additional subsidiaries, please use a separate sheet.

Name

CRN

ECON

E

Name

CRN

ECON

E

Name

CRN

ECON

E

Name

CRN

ECON

E

Name

CRN

ECON

E

Name

CRN

ECON

E

12 Is the scheme entirely a Contracted-Out Salary Related scheme (COSR)?

No ☐ *Go to part 4*

Yes ☐ *Go to part 5*

Part 3 Appropriate Personal Pension schemes/ Appropriate Personal Pension Stakeholder schemes

13 What organisation established the scheme?

13.1 Name

Address

Postcode

Country

14 What type of organisation is making the application?

If the effective date of contracting-out at box 3 is before 1 October 2008, you must tick one of the following boxes.

Bank ☐

Building society ☐

Insurance company ☐

Friendly society ☐

Unit trust ☐

Pension company ☐

Authorised Corporate Director of an Open-Ended Investment Company (OEIC) ☐

15 What is the nature of the scheme?

If the effective date of contracting-out entered at box 3 is before 1 October 2008, you must tick one of the following boxes:

an arrangement for the issue of insurance policies or annuity contracts ☐

an authorised unit trust scheme ☐

an arrangement for the investment of contributions in shares or on deposit with a building society ☐

an arrangement for the investment of contributions in an interest-bearing account with an institution authorised under Part 1 of the Banking Act 1987 ☐

an arrangement for the investment of contributions in an OEIC ☐

Go to part 4

Part 4 Rebate of National Insurance contributions (NICs)

16 The scheme is required to accept rebates of NICs paid to the scheme. (Appropriate Personal Pension schemes, Contracted-out Money Purchase schemes (COMPs), COMP part of COMB schemes and Stakeholder Pension schemes only.)

16.1 Name of bank or building society *max 255 characters*

16.2 Address of bank or building society

Postcode
Country

16.3 Account details

Account name *max 35 characters*

Account number

Sort code

– –

16.4 Magnetic media number (you may wish to use one already allocated to you)

16.5 Name and address for payments information

Name

Address

Postcode
Country

Part 5

If the information supplied is incorrect or you do not meet the requirements to contract-out, your certificate may be withdrawn and recovery of the difference between the standard rate and reduced rate of NICs, as well as any age-related rebates paid direct to the pension scheme, may be sought.

I confirm that the scheme meets the conditions set out in Regulation 6 of the Contracting-out Regulations (SI 1996/1172), so far as they apply to the scheme.

Signature

Date *DD MM YYYY*

Please note if the Notice of Intention has been issued, the date of submission to this office of this election to contract-out must be on, or after, the expiry date of that Notice.

Capacity in which signed:

The person responsible for the day-to-day management of the scheme

Employer

Trustee

Occupational pension scheme only

Where this form is not submitted by the employer electing to contract-out, **both** of the declarations below must be made or the form will be returned to you.

I declare that:

the content of this form has been approved by the employer making the election

the employer making the election has authorised me to submit this form.

What to do next

Send the completed form and any supporting documentation to:

HM Revenue & Customs
Pension Schemes Services
Yorke House
Castle Meadow Road
Nottingham
NG2 1BG