

Inland Revenue
National Insurance Contributions Office
Services to Pensions Industry
Benton Park View
Newcastle upon Tyne NE98 1ZZ

Notice of termination

You should complete this form when you need to notify us of:

- a termination of contracted-out employment in a Contracted-out Salary Related (COSR) scheme, or
- the active COSR part of a Contracted-out Mixed Benefit (COMB) scheme.

- for periods of employment terminating on or after 6 April 1997

This form needs to be completed when accrued pension rights are to be preserved within the scheme. Further guidance can be found in Manual CA14 *Termination of Contracted-out Employment Manual - for Salary Related Pension Schemes and Salary Related Parts of Mixed Benefit Schemes*.

- we do not need you to send this form:

- if the person has reached state pension age, as our system automatically updates this information
- when a married woman has elected to pay reduced rate contributions
- if the person is in the Final Relevant Year (FRY) or last complete tax year before reaching pension age
- when a person is not already a member of a contracted-out pension scheme.

1 What to do now

Please:

- read part 2
- fill in parts 4 to 6 clearly in black pen, using *CAPITAL LETTERS*
- check that you have used the correct Scheme Contracted-out Number (SCON)
- check that the SCON you have used is not from a ceased scheme when a live scheme applies
- return it to us at the address shown above.

Help and guidance is available on our Internet site at www.inlandrevenue.gov.uk

From our homepage you need to:

- click on 'individuals and employees'
- go to 'Tell me about'
- click on 'drop down box'
- select 'National Insurance'
- click on 'Go'

Under the headings 'National Insurance' and 'You may also want'

- click on 'National Insurance Contribution Forms'
- click on form 'CA1586' and scroll down till you reach this form 'CA1886'
- click on 'View/Download an example of this item' for guidance on how to fill it in.

2 Guidance on completing part 6 of this form

Part 6	What to do
Column 4 National Insurance number	It is very important to enter the member's National Insurance number. If you do not know this please try and find out. If you are unable to find it use a separate form CA1886 to record the person's surname, full forename(s) and date of birth, however, this may reject on our system. If a temporary number is held please ask the employer or individual to give you the correct number.
Column 5 Surname	If the person's surname has changed in the last 12 months, it is important to also enter the previous surname. If not this may reject on our system.
Column 8 Earnings box	Only complete this box where the date contracted-out employment ends, in the 1997/98 tax year, shown in column 7. Enter the amount shown in column 1(d) of the End of Year Summary, form P14 or on the Deduction Working Sheet, form P11 or equivalent for the 1996/97 tax year.

3 Improving our service to you

We are always pleased to receive your comments and suggestions about how we can improve our service. Please contact us at the address or telephone number shown if you have any comments or are unhappy with our service.

How to contact us

If you need to contact us please call the Contracted-out Pensions Helpline on **084591 50150**, textphone **084591 53296** (calls will be charged at local rates). Open 8.00 am to 5.00 pm Monday to Friday.

▶ please see opposite page

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4 Declaration by the employer

I declare that the details shown in part 6 of this form refer to person(s) whose contracted-out employment in a Contracted-out Salary Related (COSR) scheme or the COSR part of a Contracted-out Mixed Benefit (COMB) scheme has terminated.

Signature by, or on behalf of, the employer

Name

Date

Position in company

5 Declaration by the scheme

I declare that the accrued Pension Rights of the person(s) shown in part 6 of this form are subject to:

Fixed/S148 Revaluation for pre 6 April 1997 rights, and Retail Price Indexation limited to 5% for post 6 April 1997 rights by the scheme with the Scheme Contracted-out Number (SCON) shown in part 6 column 3 of this form.

Note: Where the period of employment includes a period for which the Guaranteed Minimum Pension (GMP) rights were previously transferred in with Revaluation at Limited Rate/Fixed Rate, those rights will continue to be revalued at that rate unless they are changed to the full S148 rate.

Signature by, or on behalf of, the scheme

Name

Date

Name of scheme

Position in scheme

Address for correspondence

Daytime telephone and fax number
(including national dialling code)

Tel

Fax

