

About the transferring member continued

About National Insurance numbers

A National Insurance number (NINO) is a nine-digit reference made up of letters and numbers in the following format: QQ123456A. This will be on:

- member's P60 certificate from their employer
- member's PAYE Coding Notice or a letter from us
- member's payslip from their employer
- any letter from the Department for Work and Pensions or Jobcentre Plus to the member.

If a member is unsure if they qualify for a NINO they should contact the Jobcentre Plus Helpline on **0845 6000 643** to book a Right To Work interview. After the interview Jobcentre Plus will either give them a NINO or a letter telling them that they are not entitled to one.

If they don't have a NINO, they will need to confirm that they are not entitled to a NINO.

If the member has another HMRC reference number that relates to them as an individual, for example, a Unique Taxpayer Reference (UTR), please give that number.

If a member has lost or can't remember their NINO they should either fill in and return form CA5403 *Your National Insurance number* (available on the HMRC website) or phone the National Insurance Registration Helpline on **0300 200 3502**.

If they are unable to give the NINO or written confirmation that they are not entitled to a NINO, together with an alternative HMRC reference number, the scheme administrator of the UK pension scheme will be unable to process the request to transfer to the QROPS.

7 Principal residential address

This must not be c/o the scheme manager and must not be a PO Box number unless this is necessary, due to the country of residence

Country

8 If the address given in the previous question is not in the UK, please give the member's last principal address in the UK

Postcode

9 If the member's principal residential address is outside the UK, please give the date the member left the UK DD MM YYYY

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If the member doesn't have a previous UK address, please tick this box

10 Contact phone number (if provided)

Declaration

It is a requirement of the legislation that the member provides the scheme administrator with the information requested on this form prior to a transfer to a QROPS being made.

You should check the member information provided against any details you hold.

You should complete the Declaration by showing that you have received and checked the information provided by the transferring member. You should keep this information as HMRC may ask to see the member's acknowledgement.

One of the declarations below must be completed.

Declaration by UK scheme administrator

I have received and checked the information and acknowledgement provided by the transferring member
I declare that to the best of my knowledge and belief the information given on this form is correct and complete

Signature

Print name

Date DD MM YYYY

Declaration by practitioner acting on behalf of the UK scheme administrator

I have received and checked the information and acknowledgement on behalf of the scheme administrator.
I declare that to the best of my knowledge and belief:

- the information given on this notification is correct and complete
- the content of this report has been approved by the scheme administrator whose ID appears below
- the scheme administrator has authorised me to submit this report

Scheme administrator ID

Signature

Print name

Date DD MM YYYY

What to do next

Send the completed form and any supporting documentation to:

HM Revenue & Customs
Pension Scheme Services
FitzRoy House
Castle Meadow Road
NOTTINGHAM
NG2 1BD

About this form

Use this form to give your scheme administrator the information they need to transfer sums or assets held within a registered pension scheme to a Qualifying Recognised Overseas Pension Scheme (QROPS). The scheme administrator will need this information before proceeding with your transfer request and HM Revenue & Customs may ask to see this.

Please read the APSS263 Notes, they will help you fill in this form.

Tax charges

There are circumstances in which you may have to pay UK tax on this transfer or later payment out of the overseas scheme even if you are not resident in the UK.

To find out what you can expect from us and what we expect from you go to www.hmrc.gov.uk/charter and have a look at *Your Charter*.

About you

1 Your full name	5 If the address given in the previous question is not in the UK, please give your last principal address in the UK
Title <input type="text"/>	<input type="text"/>
Surname <input type="text"/>	<input type="text"/>
First name(s) <input type="text"/>	Postcode <input type="text"/>
	Country <input type="text"/>
2 National Insurance number	If you don't have a previous UK address, please tick this box
<input type="text"/>	<input type="checkbox"/>
If you have contacted Jobcentre Plus and are not entitled to a National Insurance number, please give the reason why	
<input type="text"/> <input type="text"/> <input type="text"/>	
3 Your date of birth DD MM YYYY	6 Your contact phone number
<input type="text"/>	<input type="text"/>
4 Your principal residential address <i>This must not be a PO Box number or c/o the scheme manager</i>	
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
Country <input type="text"/>	

About the QROPS receiving the transfer

7 HMRC reference number <i>This is the QROPS reference number, allocated to the scheme by HMRC, when the notification that it met the requirements to be a recognised overseas pension scheme was acknowledged</i> QROPS <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	9 Address of QROPS <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Country <input type="text"/>
8 Name of QROPS <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	10 Country in which QROPS is established and regulated <input type="text"/>

Acknowledgement

11 I am aware that: <input type="checkbox"/> In some circumstances a transfer of funds might not be a recognised transfer and may be treated as an unauthorised payment giving rise to a liability to pay tax in the UK. <input type="checkbox"/> In some circumstances a future payment made or treated as made by a QROPS may be treated as an unauthorised payment giving rise to a liability to pay tax in the UK.	To the best of my knowledge and belief the information given in this form is correct and complete Signature <input type="text"/> Date <i>DD MM YYYY</i> <input type="text"/> <input type="text"/>
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HM Revenue & Customs
National Insurance Contributions Office
Services to Pensions Industry
Benton Park View
Newcastle upon Tyne NE98 1ZZ

Termination, change of responsibility to an overseas scheme or overseas arrangement

Notification of termination, change of responsibility from a Contracted-out Salary Related (COSR) scheme or the active COSR part of a Contracted-out Mixed Benefit (COMB) scheme to an overseas scheme or arrangement that is not contracted-out under United Kingdom (UK) legislation.

Important

Please fill in this form when a transfer from a COSR scheme or the active COSR part of a COMB scheme to an overseas scheme or arrangement has taken place.

Note

Any transfer made to an overseas scheme or arrangement must meet the requirements of DWP regulations and the Finance Act 2004.

1 What to do now

Please:

- read part 2
- fill in parts 4 to 7 using *CAPITAL LETTERS*, and
- return it to us at the address shown above.

2 Guidance on completing part 7 of this form

Fill in the tear-off part of this form using the guidance notes below to help you.

Part 7	What to do
(d) Revaluation rate	Where the date of contracted-out employment terminated after 5 April 1997, a Limited Rate Revaluation is no longer an option.
(j) and (k) Employee's earnings between the Lower Earnings Limit and the Upper Earnings Limit	There is no longer any requirement to provide earnings information.

▶ please turn over

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**. Open 8.00 am to 5.00 pm Monday to Friday.



HM Revenue & Customs
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Services to Pensions Industry
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4 Declaration by the member

I agree to the transfer of my GMP/Post 1997 rights from the scheme shown in parts 5 and 7 to the overseas scheme or arrangement shown in part 6. I also declare that I have received a statement from the overseas scheme/arrangement which tells me the prospective benefits, and also shows the conditions under which they could be withdrawn or withheld. I understand that the scheme or arrangement to which the transfer payment is to be made may not be regulated by UK law. I confirm that I understand and accept the risks involved in the transfer.

Member's signature

Name

Date

5 Declaration by the scheme

I confirm that this transfer meets the requirements of DWP regulations and the Finance Act 2004. I declare that the transfer in respect of the person named at part 7 has been made to an overseas scheme/arrangement, and that the liability to provide a pension now rests with that scheme/arrangement. I confirm that the member has received a statement from the overseas scheme/arrangement showing the benefits to be awarded and any conditions under which they could be forfeited or withheld.

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

6 Overseas scheme or arrangement

Name of scheme or arrangement

Address

