



**HM Revenue
& Customs**

**Charity, Assets & Residence
Residency**

Room BP1301
Benton Park View
Newcastle upon Tyne
NE98 1ZZ
United Kingdom

Mr M A Payne
63 Appleford Drive
Minster On Sea
Sheerness
Kent
ME12 2TB

Tel +44(0)191-2253312

Fax +44(0)191-2253232

www.hmrc.gov.uk

Date 19 April 2007
Our ref CAR/OPS1/K
Your ref NX680829D

Dear Mr Payne

I am writing further to our telephone conversation on 10th April 2007.

As you are working abroad for short periods of time and during those employments you are not classed as working as a 'mariner', you are eligible to pay voluntary contributions abroad, providing you are working for a foreign employer.

If during your employment(s) in the UK you pay enough contributions during a tax year to make it qualifying for pension purposes you will not need to pay any voluntary contributions for periods spent abroad, however, if the year is deficient you will automatically be sent a notice about 18 months after the end of the tax year and this will tell you what to pay to make the year a qualifying one. I have included leaflet NI38 for your information.

Your National Insurance account shows that you have no payable arrears to date.

Finally, I have also enclosed some important information about the proposed changes to the state pension. If you want to be advised of your entitlement to the pension under current legislation please complete and return the enclosed form CA3638.

I hope this letter has been helpful to you, and if you have any further queries please do not hesitate to contact me for clarification.

To help us improve customer service, please quote our reference number and provide a daytime telephone number in any correspondence.

Yours sincerely

J. Ross

Information is available in large print, audio tape and Braille formats.
Type Talk service prefix number – 18001

Head of Unit: Charles Hall
SEES LETTER



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