



HM Revenue
& Customs

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Dear Ms Morgan,

Thank you for your letter dated 12 September about transferring National Insurance (NI) credits between partners.

You asked whether one of the conditions for transferring NI credits from one partner to another was that the person claiming must have already reached State Pension age. I can confirm that this is not the case.

We are not aware that the eligibility conditions on form CF411A or the guidance notes are being misunderstood by customers. However, we have discussed your concern with the Department of Work and Pensions, who have policy responsibility for National Insurance credits. As a result, we will amend the first condition in the guidance and form to read: "you did not reach State Pension age before 6 April 2008" instead of "you reached State Pension age on or after 6 April 2008."

Kind regards

JON THOMPSON
CHIEF EXECUTIVE AND PERMANENT SECRETARY