



BOOKING FORM

5 October 2021

BILLING ADDRESS

Business Name

Address

CONTACT INFORMATION

Contact Name

Title

Email

Phone

OTHER INFORMATION

Account No.

VAT Registration No.

Purchase Order No.

Currency: GBP

PRODUCT DETAILS

Product Name	Licence Type	Maximum # of Users	Region/Countries	Subscription Start Date	Subscription End Date	Net Price
Banking & Payments Intelligence Center	Web Subscription Site License.		UK			
Banking & Payments Intelligence Center	Web Subscription Site License.		UK			
Banking & Payments Intelligence Center	Web Subscription Site License.		UK			
Total Net Price:						53,647.00 GBP

PAYMENT DETAILS

PAYMENT TERMS

Invoice Schedule Date

Net Amount

Immediate

Grand Total

53,647.00 GBP

Additional Information (non legally binding)

Special Terms

Accessibility



The Supplier will ensure the aspects of the service being delivered through a web browser or mobile applications will be fully compliant with Public Sector Accessibility Regulations 2018 and WCAG 2.1 AA within 18 months of the contract commencement date. As part of this, the Supplier will:

Conduct an accessibility audit, either in-house or via a third party, into the service delivery platform within 18 months of the contract commencement date;
Provide HMRC with confirmation that the aspects of the service being delivered through a web browser or mobile applications are fully compliant with Public Sector Accessibility Regulations 2018 and WCAG 2.1 AA within 18 months of the contract commencement date, and; Provide HMRC with an accessibility report upon written request to detail the Supplier's status on accessibility requirements.

HMRC reserves the right to terminate the contract after 18 months of the contract commencement date if the Supplier fails to meet (2) above. HMRC will confirm with the Supplier in writing if HMRC wishes to use this clause for early termination. If the contract is terminated early due to the Supplier's failure to meet (2) above, HMRC will only be liable to pay for services delivered prior to the written confirmation being issued.

GlobalData, a trading name of GlobalData UK Ltd Globaldata UK Ltd is a Company registered in England and Wales Number [REDACTED]

BOOKING FORM 5 October 2021

CUSTOMER CONFIRMATION

Print Name Catherine Moore

DocuSigned by:
Signature Catherine Moore
68438C186C9C44C...

Date 14-Oct-2021

Please sign to confirm acceptance of this order and the attached terms and conditions plus any supplementary sheets.





Terms & Conditions

1. Please read these Terms and Conditions before you place any order with GlobalData UK Limited a company registered in England and Wales with offices at [REDACTED] ("GlobalData", "we", "us" or "our").

2. These Terms and Conditions are incorporated into the Booking Form for the service or product (the "Booking Form"). The purchase or use of any service or product from GlobalData is subject to these Terms and Conditions.

3. These Terms and Conditions combined with the Booking Form comprise the agreement pursuant to which we provide the Licensed Product (as defined in the Booking Form) to you ("Agreement"). "You" or "your" or "Customer" refers to the person or body corporate which has placed an order (or on whose behalf an order is placed) and includes your legal successors and permitted assigns.

4. Your completion of the Booking Form shall be an offer to purchase products and services from us subject to these Terms and Conditions. We may accept or reject your Booking Form offer at our sole discretion. When using the electronic Booking Form, we may send you an e-mail acknowledging that we have received your offer but such email will not constitute acceptance of your offer by GlobalData. If we do accept your offer, we will send you a

separate email confirming acceptance.

GlobalData reasonably believes Customer has breached this Agreement.

1. GRANT OF LICENSE:

GlobalData grants to Customer a non-exclusive, nontransferable, limited and revocable license to access and use the Licensed Product(s) solely as provided in the Booking Form subject to the Terms and Conditions. Customer will not acquire any ownership rights or intellectual property rights or any other right or interest in the Licensed Product(s) by virtue of this Agreement, all of which belong to GlobalData. GlobalData reserves the right to revoke the license at any time for any reason.

2. AUTHORISED USERS:

The Booking Form lists the number of persons entitled to use the Product ("Authorised Users"). An Authorised User must work at and be an employee of the entity named as the Customer on the Booking Form.

Access to the Licensed Product(s) shall only be available to Authorised User(s) and may not be shared with other persons, either internally or externally, except as expressly provided in the Booking Form. Customer shall comply with all laws, regulations and sanctions applicable to its access to and use of the Licensed Product(s). GlobalData reserves the right to monitor Customer's use of the Licensed Product(s) to ensure compliance with the foregoing.

Customer agrees to assume sole responsibility for the security of any passwords and other login details issued by GlobalData to Authorised User(s) for accessing the Licensed Product(s). Such login details are subject to cancellation or suspension by GlobalData at any time

3. PERMITTED USAGE:

You shall ensure the Licensed Product is used in compliance with the terms of the Agreement and in compliance with all applicable laws and regulations. You shall not do anything that causes any part of the Licensed

Product to be interrupted, damaged or in any way impaired. Subject to section 4, the license permits an Authorised User to use the Licensed Product solely for internal use and distribution as follows:

- a. View, retrieve and display content.
- b. Electronically save content only to the extent and for the time period necessary to use it for the purpose for which it was downloaded, but in no event longer than the term of the Agreement.
- c. Distribute to employees, one-off selections of the content in print format with the source clearly identified.
- d. Subject to the time limitations in 3(b) distribute to other Authorised Users, one-off selections of the content in electronic format.

4. PROHIBITED USAGE:

Except as otherwise permitted in this Agreement, the Authorised User may not:

- a. Remove or alter the conditions of use, any copyright notices and other identification or disclaimers as they may appear on the website, or in any print format.
- b. Make copies, electronic or otherwise, of extracts of the content for any purpose.
- c. Provide by electronic means to any person other than an Authorised User any content.
- d. Distribute or display any content on any electronic network or otherwise, including without limitation the internet and the world wide web.
- e. Alter or change any part of the content or reverse engineer any software in connection with the content.
- f. Download or otherwise retain any content for use beyond the expiry of the term of this Agreement. Excess usage shall be subject to an additional fee as described in section 11.

You are not permitted to use the Licensed Product in any way that may in our reasonable judgment compete with GlobalData or any business we operate from time to time or is otherwise in a conflict of interest with GlobalData. Without prejudice to any other right we may have, we may immediately terminate this Agreement on written notice to you if we believe you are not complying with this restriction.

5. INVOICING AND SETTLEMENT:

We will invoice you, plus VAT and/or any sales tax if applicable, for fees payable by you to us under this Agreement ("Fees"). Fees will be invoiced in advance for the period to which they apply. Unless the parties otherwise agree in writing, the Fees will be automatically adjusted for each Renewal Period as set out in section 9. Unless indicated otherwise on the Booking Form you will pay all invoices immediately upon receipt of that invoice.

6. DISCLAIMERS

Although GlobalData will endeavour to keep the underlying information made available from the Licensed Product(s) (the "Content") updated and accurate, the Content is voluminous and often changes. Accordingly, (i) GlobalData cannot and does not warrant the accuracy or completeness of the Content or that it is up to date; and (ii) Customer agrees that GlobalData will not be liable to Customer or any third party for any adverse consequences arising as a result of or in connection with any use or reliance of the Content. Customer further agrees that GlobalData will not be liable to Customer or any third party to whom Customer furnishes the Content for any trading, investment, commercial or other decisions based on or made in reliance on the Content.

7. INDEMNIFICATION:

GlobalData shall indemnify Customer and hold it harmless, up to a maximum aggregate liability of the Fees payable by Customer under this Agreement, against all claims, causes of action, judgements, damages, fines or expenses (including reasonable attorneys' fees) arising from a third party claim that Customer's use of the Licensed Product(s) strictly in accordance with this Agreement infringes upon or otherwise violates such third party's intellectual property rights.

Customer shall indemnify GlobalData and hold it harmless against all claims, causes of actions, judgements, damages, fines or expenses (including reasonable attorneys' fees) arising from a third-party claim relating to Customer's use of the Licensed Product(s) other than in strict compliance with the terms of this Agreement.

The indemnification obligations herein are contingent on a party giving notice to the indemnifying party promptly upon becoming aware of any claim for which it seeks indemnification (an "Indemnity Claim"). An indemnified party shall provide the indemnifying party with reasonable non-monetary assistance in the defense of an Indemnity Claim. The indemnifying party shall have the right to assume the defense of an Indemnity Claim with counsel of its choice, subject to the approval of such counsel by the indemnified party (which approval shall not be unreasonably withheld, conditioned or delayed). No indemnity obligation shall exist with respect to an Indemnity Claim that arises from a non-indemnifying party's gross negligence, wilful misconduct or breach of this Agreement.

8. LIMITATION OF LIABILITY:

Except (i) in the case of fraud or intentional breach or (ii) with respect to a party's indemnification obligations herein, in no event shall either party be liable for any special, indirect, incidental, consequential or punitive damages (including, without limitation, losses or damages for any loss of data, profit, goodwill, anticipated savings, revenue or business), whether based on contract, tort or other legal theory, in connection with, or arising out of or relating to this agreement, the Licensed Product(s) and/or Customer's use of or inability to use the Licensed Product(s).

9. DURATION AND AUTOMATIC RENEWAL:

(A) This Agreement, once accepted by us, commences on the date indicated as the subscription start date on the Booking Form ("Start Date") and unless terminated sooner in accordance with this Agreement, shall continue for at least an initial term which expires on the date indicated on the Booking Form as the "Initial Term End Date", (such period between the Start Date and Initial Term End Date being the "Initial Term"). For example in the case of a multiyear deal the Initial Term End Date is the last date of the final year of the deal. After expiry of the Initial Term, the Agreement shall be automatically renewed as set out in (B) below.

(B) Automatic renewal: upon expiry of the Initial Term, this Agreement shall automatically renew for successive 12 month periods from the day after the Initial Term End Date (each such period being a “Renewal Period”) unless terminated by either party giving at least 90 days’ written notice prior to (i) the Initial Term End Date; or (ii) expiry of any Renewal Period (as the case may be).

ADJUSTMENT TO FEES:

Unless the parties otherwise agree in writing, the Fees shall be (i) automatically increased for each Renewal Period by an amount equal to five percent (5%) of the Fees in the period immediately before the Renewal Period; or (ii) otherwise adjusted for each Renewal Period as may be notified by GlobalData in a written notification to Customer prior to the Renewal Period.

10. TERMINATION:

If you breach or permit a breach of the terms of the license granted to you in this Agreement we may terminate this Agreement immediately upon written notice to you. You acknowledge that such a breach may cause us irreparable harm in respect of which it may be difficult for us to ascertain financial loss. Accordingly, in addition to any other rights that we have, you acknowledge that we shall be entitled to seek injunctive relief in respect of such breach. Immediately following termination or the nonrenewal of this Agreement, you shall cease using any login details provided in relation to accessing the Licensed Product and delete from all computer hardware and storage media and otherwise destroy copies of all the Licensed Product that we have made available to you.

You shall certify in writing to us that you have done these acts within 7 days of termination or non-renewal of this Agreement. You shall also pay to us any Fees that are outstanding immediately on termination.

Without prejudice to any other rights of termination expressed in these Terms, either party may terminate this Agreement with written notice to the other on the commencement of a voluntary case or proceeding seeking liquidation, reorganization or other relief with respect to the other party of its debts under any bankruptcy, insolvency or other similar law now or hereafter in effect in any jurisdiction, that authorises the reorganisation or liquidation of the other party or its debt or the appointment of a trustee, receiver, liquidator, administrator, custodian or other similar official.

Either party may terminate this Agreement with written notice to the other party if the other party fails to perform any material obligation hereunder and (in the case of a remediable breach) fails to remedy the breach within 14 days after receiving written notice of the breach.

11. EXCESS FEE:

The Fees are calculated based on reasonable usage in respect of your immediate day to day business needs for the term of the Agreement. If during the two months prior to termination (howsoever caused) or non-renewal you download data from the services that we determine is either (a) in excess of your usual downloading average in the prior six months by a factor of two or more; or (b) constitutes more than five percent (5%) of the content that is available on the Licensed Product, then you will pay us an excess fee equivalent to the Fee that would be due for the next renewal term had the Agreement been renewed.

12. ASSIGNMENT:

You may not assign any of your rights under the Agreement without our prior written consent. We may assign any of our rights to any subsidiary or affiliated company or third party or as part of a merger, reorganisation or sale of our business.

13. DATA PROTECTION:

Customer agrees that GlobalData may process personal data which is supplied to and/or collected by GlobalData to the extent reasonably necessary for the purpose of GlobalData, or other third parties (together “Partner Companies”) carrying out its obligations under this Agreement (“Purpose”). These Partner Companies may be located in countries outside the European Economic Area that do not have laws to protect information supplied to them. Therefore GlobalData undertakes to implement appropriate measures to ensure the adequate protection of personal data in compliance with the Data Protection Act 2018 and the General Data Protection Regulation (GDPR).

By entering into this Agreement Customer agrees to the processing and disclosure of its personal data by GlobalData and its Partner Companies for the Purpose.

14. FORCE MAJEURE:

We shall not be liable for any delay or failure to perform any obligation under this Agreement insofar as the performance of such obligation is prevented by an event beyond our reasonable control, including but not limited to, earthquake, fire, flood or any other natural disaster, spread of any infectious disease, including (without limitation) any declared pandemic or epidemic, labor dispute, riot, revolution, terrorism, acts of restraint of government or regulatory authorities, any lock down or similar restrictions, failure of computer equipment and failure or delay of sources from which data is obtained.

15. FURTHER PROVISIONS:

The Agreement constitutes the entire understanding between the parties relating to the Licensed Product and supersedes all previous agreements and understandings whether oral or written relating to or in connection with the Licensed Product. To the extent that there is any

inconsistency between these terms and conditions and the Booking Form, the Booking Form shall prevail. The Agreement may be varied: (i) at any time, if the variation is agreed in writing by both parties; or (ii) by GlobalData, upon giving you at least 14 days' prior written notice (the "Term Notice Period"), provided that if you object to the variation of terms in writing within the Term Notice Period, the variation shall not be effective unless and until the Agreement is automatically renewed for a further Renewal Period. Failure at any time to enforce any of these terms and conditions or to require performance by the other party of any such term or condition shall not be construed as a waiver of such provision or affect the right of either party to enforce the same. If any provision is held to be invalid or unenforceable by any tribunal of competent jurisdiction, the remaining provisions shall not be affected and shall be carried out as closely as possible according to the original intent. The Agreement does not confer any rights to or on any third party. This Agreement shall be governed by English law and each party agrees that the courts of England will have non-exclusive jurisdiction to deal with any disputes arising out of or in connection with this Agreement.

16. SOLICITATION

You agree that during the term of the Agreement and for a period of twelve (12) months immediately following the end of this Agreement (howsoever caused), you shall not either directly or indirectly solicit, induce, recruit or encourage any of GlobalData's employees, workers or contractors who were involved in the sale, marketing, support or production of the Licensed Product used, to leave their employment or engagement, or attempt to solicit, induce, recruit, encourage or take away employees, workers or contractors of GlobalData.

17. NOTICES

Any notice given to a party under or in connection with this Agreement shall be in writing addressed to that party at the address recorded in the last Booking Form or as otherwise notified in writing from time to time and shall be delivered by registered mail, commercial courier or email. A notice shall be deemed to have been received if sent by registered mail on the second working day after the date of posting; if delivered by commercial courier on the date of delivery confirmed by the courier; or if sent by email such notice shall be deemed to be given immediately if sent before 4pm or if sent after 4pm on the next working day.

The provisions of this clause shall not apply to the service of any proceedings or other documents in any legal action.



**HM Revenue
& Customs**

AUTHORITY'S MANDATORY TERMS

- A.** For the avoidance of doubt, references to 'the Agreement' mean the attached Call-Off Contract between the Supplier and the Authority. References to 'the Authority' mean 'the Buyer' (the Commissioners for Her Majesty's Revenue and Customs).
- B.** The Agreement incorporates the Authority's mandatory terms set out in this Schedule 1.
- C.** In case of any ambiguity or conflict, the Authority's mandatory terms in this Schedule 1 will supersede any other terms in the Agreement.

1. Definitions

"Affiliate"	in relation to a body corporate, any other entity which directly or indirectly Controls, is Controlled by, or is under direct or indirect common Control with, that body corporate from time to time;
"Authority Data"	<p>(a) the data, text, drawings, diagrams, images or sounds (together with any database made up of any of these) which are embodied in any electronic, magnetic, optical or tangible media, and which are:</p> <ul style="list-style-type: none"> (i) supplied to the Supplier by or on behalf of the Authority; and/or (ii) which the Supplier is required to generate, process, store or transmit pursuant to this Agreement; or <p>(b) any Personal Data for which the Authority is the Controller, or any data derived from such Personal Data which has had any designatory data identifiers removed so that an individual cannot be identified;</p>
"Charges"	the charges for the Services as specified in the Booking Form;
"Connected Company"	means, in relation to a company, entity or other person, the Affiliates of that company, entity or other person or any other person associated with such company, entity or other person;
"Control"	the possession by a person, directly or indirectly, of the power to direct or cause the direction of the management and policies of the other person (whether through the ownership of voting shares, by contract or otherwise) and "Controls" and "Controlled" shall be interpreted accordingly;
"Controller", "Processor", "Data Subject",	take the meaning given in the GDPR;
"Data Protection Legislation"	(a) the GDPR, the Law Enforcement Directive (Directive EU 2016/680) and any applicable national implementing Laws as amended from time to time;



- (b) the Data Protection Act 2018 to the extent that it relates to processing of personal data and privacy;
- (c) all applicable Law about the processing of personal data and privacy;

“GDPR”

the General Data Protection Regulation (Regulation (EU) 2016/679);

“Key Subcontractor”

any Subcontractor:

- (a) which, in the opinion of the Authority, performs (or would perform if appointed) a critical role in the provision of all or any part of the Services; and/or
- (b) with a Subcontract with a contract value which at the time of appointment exceeds (or would exceed if appointed) ten per cent (10%) of the aggregate Charges forecast to be payable under this Call-Off Contract;

“Law”

any applicable Act of Parliament, subordinate legislation within the meaning of section 21(1) of the Interpretation Act 1978, exercise of the royal prerogative, enforceable community right within the meaning of section 2 of the European Communities Act 1972, regulatory policy, guidance or industry code, judgment of a relevant court of law, or directives or requirements of any regulatory body with which the Supplier is bound to comply;

“Personal Data”

has the meaning given in the GDPR;

“Purchase Order Number”

the Authority’s unique number relating to the supply of the Services;

“Services”

the services to be supplied by the Supplier to the Authority under the Agreement, including the provision of any Goods;

“Subcontract”

any contract or agreement (or proposed contract or agreement) between the Supplier (or a Subcontractor) and any third party whereby that third party agrees to provide to the Supplier (or the Subcontractor) all or any part of the Services, or facilities or services which are material for the provision of the Services, or any part thereof or necessary for the management, direction or control of the Services or any part thereof;

“Subcontractor”

any third party with whom:



- (a) the Supplier enters into a Subcontract; or
- (b) a third party under (a) above enters into a Subcontract, or the servants or agents of that third party;

“Supplier Personnel” all directors, officers, employees, agents, consultants and contractors of the Supplier and/or of any Subcontractor of the Supplier engaged in the performance of the Supplier’s obligations under the Agreement;

“Supporting Documentation” sufficient information in writing to enable the Authority to reasonably verify the accuracy of any invoice;

“Tax”

- (a) all forms of tax whether direct or indirect;
- (b) national insurance contributions in the United Kingdom and similar contributions or obligations in any other jurisdiction;
- (c) all statutory, governmental, state, federal, provincial, local government or municipal charges, duties, imports, contributions, levies or liabilities (other than in return for goods or services supplied or performed or to be performed) and withholdings; and
- (d) any penalty, fine, surcharge, interest, charges or costs relating to any of the above,

in each case wherever chargeable and whether of the United Kingdom and any other jurisdiction;

“Tax NonCompliance”

where an entity or person under consideration meets all 3 conditions contained in the relevant excerpt from HMRC’s “Test for Tax NonCompliance”, as set out in Annex 1, where:

- (a) the “Economic Operator” means the Supplier or any agent, supplier or Subcontractor of the Supplier requested to be replaced pursuant to Clause 4.3; and
- (b) any “Essential Subcontractor” means any Key Subcontractor;

“VAT”

value added tax as provided for in the Value Added Tax Act 1994.

2. Payment and Recovery of Sums Due

2.1 The Supplier shall invoice the Authority as specified in Clause 5 of the Agreement. Without prejudice to the generality of the invoicing procedure specified in the Agreement, the Supplier shall procure a Purchase Order Number from the Authority prior to the commencement of any Services and the Supplier acknowledges and agrees that should it commence Services without a Purchase Order Number:

2.1.1 the Supplier does so at its own risk; and

2.1.2 the Authority shall not be obliged to pay any invoice without a valid Purchase Order Number having been provided to the Supplier.

2.2 Each invoice and any Supporting Documentation required to be submitted in accordance with the invoicing procedure specified in the Agreement shall be submitted by the Supplier, as directed by the Authority from time to time via the Authority’s electronic transaction system. **2.3** If any sum of money is recoverable from or payable by the Supplier under the Agreement (including any sum which the Supplier is liable to pay to the Authority in respect of any breach of the Agreement), that sum may be deducted unilaterally by the Authority from any sum then due, or which may come due,



to the Supplier under the Agreement or under any other agreement or contract with the Authority. The Supplier shall not be entitled to assert any credit, set-off or counterclaim against the Authority in order to justify withholding payment of any such amount in whole or in part.

3. Warranties

3.1 The Supplier represents and warrants that:

- 3.1.1** in the three years prior to the Effective Date, it has been in full compliance with all applicable securities and Laws related to Tax in the United Kingdom and in the jurisdiction in which it is established;
- 3.1.2** it has notified the Authority in writing of any Tax Non-Compliance it is involved in; and
- 3.1.3** no proceedings or other steps have been taken and not discharged (nor, to the best of its knowledge, are threatened) for the winding up of the Supplier or for its dissolution or for the appointment of a receiver, administrative receiver, liquidator, manager, administrator or similar officer in relation to any of the Supplier's assets or revenue and the Supplier has notified the Authority of any profit warnings issued in respect of the Supplier in the three years prior to the Effective Date.

3.2 If at any time the Supplier becomes aware that a representation or warranty given by it under Clause 3.1.1, 3.1.2 and/or 3.1.3 has been breached, is untrue, or is misleading, it shall immediately notify the Authority of the relevant occurrence in sufficient detail to enable the Authority to make an accurate assessment of the situation.

3.3 In the event that the warranty given by the Supplier pursuant to Clause 3.1.2 is materially untrue, the Authority shall be entitled to terminate the Agreement pursuant to the Call-Off clause which provides the Authority the right to terminate the Agreement for Supplier fault (termination for Supplier cause or equivalent clause).

4. Promoting Tax Compliance

4.1 All amounts stated are stated exclusive of VAT, which shall be added at the prevailing rate as applicable and paid by the Authority following delivery of a valid VAT invoice.

4.2 To the extent applicable to the Supplier, the Supplier shall at all times comply with all Laws relating to Tax and with the equivalent legal provisions of the country in which the Supplier is established.

4.3 The Supplier shall provide to the Authority the name and, as applicable, the Value Added Tax registration number, PAYE collection number and either the Corporation Tax or self-assessment reference of any agent, supplier or Subcontractor of the Supplier prior to the provision of any material Services under the Agreement by that agent, supplier or Subcontractor. Upon a request by the Authority, the Supplier shall not contract, or will cease to contract, with any agent, supplier or Subcontractor supplying Services under the Agreement.

4.4 If, at any point during the Term, there is Tax Non-Compliance, the Supplier shall:

- 4.4.1** notify the Authority in writing of such fact within five (5) Working Days of its occurrence; and
- 4.4.2** promptly provide to the Authority:
 - (a)** details of the steps which the Supplier is taking to resolve the Tax Non-Compliance and to prevent the same from recurring, together with any mitigating factors that it considers relevant; and
 - (b)** such other information in relation to the Tax Non-Compliance as the Authority may reasonably require.

4.5 The Supplier shall indemnify the Authority on a continuing basis against any liability, including any interest, penalties or costs incurred, that is levied, demanded or assessed



on the Authority at any time in respect of the Supplier's failure to account for or to pay any Tax relating to payments made to the Supplier under this Agreement. Any amounts due under this Clause 4.5 shall be paid in cleared funds by the Supplier to the Authority not less than five (5) Working Days before the date upon which the Tax or other liability is payable by the Authority.

4.6 Upon the Authority's request, the Supplier shall provide (promptly or within such other period notified by the Authority) information which demonstrates how the Supplier complies with its Tax obligations.

4.7 If the Supplier:

- 4.7.1** fails to comply (or if the Authority receives information which demonstrates to it that the Supplier has failed to comply) with Clauses 4.2, 4.4.1 and/or 4.6 this may be a material breach of the Agreement;
- 4.7.2** fails to comply (or if the Authority receives information which demonstrates to it that the Supplier has failed to comply) with a reasonable request by the Authority that it must not contract, or must cease to contract, with any agent, supplier or Subcontractor of the Supplier as required by Clause 4.3 on the grounds that the agent, supplier or Subcontractor of the Supplier is involved in Tax Non-Compliance this shall be a material breach of the Agreement; and/or
- 4.7.3** fails to provide details of steps being taken and mitigating factors pursuant to Clause 4.4.2 which in the reasonable opinion of the Authority are acceptable this shall be a material breach of the Agreement;

and any such material breach shall allow the Authority to terminate the Agreement pursuant to the Call-Off Clause which provides the Authority the right to terminate the Agreement for Supplier fault (termination for Supplier cause or equivalent clause).

4.8 The Authority may internally share any information which it receives under Clauses 4.3 to 4.4 (inclusive) and 4.6, for the purpose of the collection and management of revenue for which the Authority is responsible.

5. Use of Off-shore Tax Structures

5.1 Subject to the principles of non-discrimination against undertakings based either in member countries of the European Union or in signatory countries of the World Trade Organisation Agreement on Government Procurement, the Supplier shall not, and shall ensure that its Connected Companies, Key Subcontractors (and their respective Connected Companies) shall not, have or put in place (unless otherwise agreed with the Authority) any arrangements involving the use of off-shore companies or other off-shore entities the main purpose, or one of the main purposes, of which is to achieve a reduction in United Kingdom Tax of any description which would otherwise be payable by it or them on or in connection with the payments made by or on behalf of the Authority under or pursuant to this Agreement or (in the case of any Key Subcontractor and its Connected Companies) United Kingdom Tax which would be payable by it or them on or in connection with payments made by or on behalf of the Supplier under or pursuant to the applicable Key Subcontract ("**Prohibited Transactions**"). Prohibited Transactions shall not include transactions made between the Supplier and its Connected Companies or a Key Subcontractor and its Connected Companies on terms which are at arm's length and are entered into in the ordinary course of the transacting parties' business.

5.2 The Supplier shall notify the Authority in writing (with reasonable supporting detail) of any proposal for the Supplier or any of its Connected Companies, or for a Key Subcontractor (or any of its Connected Companies), to enter into any Prohibited Transaction. The Supplier shall notify the Authority within a reasonable time to allow the Authority to consider the proposed Prohibited Transaction before it is due to be put in place.



- 5.3** In the event of a Prohibited Transaction being entered into in breach of Clause 5.1 above, or in the event that circumstances arise which may result in such a breach, the Supplier and/or the Key Subcontractor (as applicable) shall discuss the situation with the Authority and, in order to ensure future compliance with the requirements of Clauses 5.1 and 5.2, the Parties (and the Supplier shall procure that the Key Subcontractor, where applicable) shall agree (at no cost to the Authority) timely and appropriate changes to any such arrangements by the undertakings concerned, resolving the matter (if required) through the escalation process in the Agreement.
- 5.4** Failure by the Supplier (or a Key Subcontractor) to comply with the obligations set out in Clauses 5.2 and 5.3 shall allow the Authority to terminate the Agreement pursuant to the Clause that provides the Authority the right to terminate the Agreement for Supplier fault (termination for Supplier cause).

6 Data Protection and off-shoring

6.1 The Processor shall, in relation to any Personal Data processed in connection with its obligations under the Agreement:

6.1.1 not transfer Personal Data outside of the United Kingdom unless the prior written consent of the Controller has been obtained and the following conditions are fulfilled:

- (a)** the Controller or the Processor has provided appropriate safeguards in relation to the transfer (whether in accordance with GDPR Article 46 or LED Article 37) as determined by the Controller;
- (b)** the Data Subject has enforceable rights and effective legal remedies;
- (c)** the Processor complies with its obligations under the Data Protection Legislation by providing an adequate level of protection to any Personal Data that is transferred (or, if it is not so bound, uses its best endeavours to assist the Controller in meeting its obligations); and
- (d)** the Processor complies with any reasonable instructions notified to it in advance by the Controller with respect to the processing of the Personal Data;

6.2 Failure by the Processor to comply with the obligations set out in Clause 6.1 shall allow the Authority to terminate the Agreement pursuant to the Clause that provides the Authority the right to terminate the Agreement for Supplier fault (termination for Supplier cause or equivalent clause).

7 Commissioners for Revenue and Customs Act 2005 and related Legislation

7.1 The Supplier shall comply with and shall ensure that all Supplier Personnel who will have access to, or are provided with, Authority Data comply with the obligations set out in Section 18 of the Commissioners for Revenue and Customs Act 2005 ('CRCA') to maintain the confidentiality of Authority Data. Further, the Supplier acknowledges that (without prejudice to any other rights and remedies of the Authority) a breach of the aforesaid obligations may lead to a prosecution under Section 19 of CRCA.

7.2 The Supplier shall comply with, and shall ensure that all Supplier Personnel who will have access to, or are provided with, Authority Data comply with the obligations set out in Section 123 of the Social Security Administration Act 1992, which may apply to the fulfilment of some or all of the Services. The Supplier acknowledges that (without prejudice to any other rights and remedies of the Authority) a breach of the Supplier's obligations under Section 123 of the Social Security Administration Act 1992 may lead to a prosecution under that Act.



- 7.3** The Supplier shall regularly (not less than once every six (6) months) remind all Supplier Personnel who will have access to, or are provided with, Authority Data in writing of the obligations upon Supplier Personnel set out in Clause 7.1 above. The Supplier shall monitor the compliance by Supplier Personnel with such obligations.
- 7.4** The Supplier shall ensure that all Supplier Personnel who will have access to, or are provided with, Authority Data sign (or have previously signed) a Confidentiality Declaration, in the form provided at Annex 2. The Supplier shall provide a copy of each such signed declaration to the Authority upon demand.
- 7.5** In the event that the Supplier or the Supplier Personnel fail to comply with this Clause 7, the Authority reserves the right to terminate the Agreement with immediate effect pursuant to the clause that provides the Authority the right to terminate the Agreement for Supplier fault (termination for Supplier cause).



Annex 1 Excerpt from HMRC's "Test for Tax Non-Compliance"

Condition one (An in-scope entity or person)

1. There is a person or entity which is either: ("X")
 - 1) The Economic Operator or Essential Subcontractor (EOS)
 - 2) Part of the same Group of companies of EOS. An entity will be treated as within the same Group of EOS where that entities' financial statements would be required to be consolidated with those of EOS if prepared in accordance with *IFRS 10 Consolidated Financial Accounts*¹;
 - 3) Any director, shareholder or other person (P) which exercises control over EOS. 'Control' means P can secure, through holding of shares or powers under articles of association or other document that EOS's affairs are conducted in accordance with P's wishes.

Condition two (Arrangements involving evasion, abuse or tax avoidance)

2. X has been engaged in one or more of the following:
 - a. Fraudulent evasion²;
 - b. Conduct caught by the General Anti-Abuse Rule¹;
 - c. Conduct caught by the Halifax Abuse principle²;
 - d. Entered into arrangements caught by a DOTAS or VADR scheme³;
 - e. Conduct caught by a recognised 'anti-avoidance rule'⁴ being a statutory provision which targets arrangements where either a main purpose, or an expected benefit, is to obtain a tax advantage or where the arrangement is not affected for commercial purposes. 'Targeted AntiAvoidance Rules' (TAARs). It may be useful to confirm that the Diverted Profits Tax is a TAAR for these purposes;
 - f. Entered into an avoidance scheme identified by HMRC's published Spotlights list⁵;

¹ <https://www.iasplus.com/en/standards/ifrs/ifrs10>

² 'Fraudulent evasion' means any 'UK tax evasion offence' or 'UK tax evasion facilitation offence' as defined by section 52 of the Criminal Finances Act 2017 or a failure to prevent facilitation of tax evasion under section 45 of the same Act.

¹ "General Anti-Abuse Rule" means (a) the legislation in Part 5 of the Finance Act 2013; and (b) any future legislation introduced into Parliament to counteract tax advantages arising from abusive arrangements to avoid national insurance contributions

² "Halifax Abuse Principle" means the principle explained in the CJEU Case C-255/02 Halifax and others

³ A Disclosure of Tax Avoidance Scheme (DOTAS) or VAT Disclosure Regime (VADR) scheme caught by rules which require a promoter of tax schemes to tell HM Revenue & Customs of any specified notifiable arrangements or proposals and to provide prescribed information on those arrangements or proposals within set time limits as contained in Section 19 and Part 7 of the Finance Act 2004 and in secondary legislation made under vires contained in Section 19 and Part 7 of the Finance Act 2004 and as extended to National Insurance Contributions by the National Insurance Contributions (Application of Part 7 of the Finance Act 2004) Regulations 2012, SI 2012/1868 made under s.132A Social Security Administration Act 1992.

⁴ The full definition of 'Anti-avoidance rule' can be found at Paragraph 25(1) of Schedule 18 to the Finance Act 2016 and Condition 2 (a) above shall be construed accordingly.

⁵ Targeted list of tax avoidance schemes that HMRC believes are being used to avoid paying tax due and which are listed on the Spotlight website: <https://www.gov.uk/government/collections/tax-avoidance-schemescurrently-in-the-spotlight>



- g. Engaged in conduct which falls under rules in other jurisdictions which are equivalent or similar to (a) to (f) above.

Condition three (Arrangements are admitted, or subject to litigation/prosecution or identified in a published list (Spotlights))

3. X's activity in *Condition 2* is, where applicable, subject to dispute and/or litigation as follows:

1. In respect of (a), either X:
 1. Has accepted the terms of an offer made under a Contractual Disclosure Facility (CDF) pursuant to the Code of Practice 9 (COP9) procedure⁶; or,
 2. Has been charged with an offence of fraudulent evasion.
2. In respect of (b) to (e), once X has commenced the statutory appeal process by filing a Notice of Appeal and the appeal process is ongoing including where the appeal is stayed or listed behind a lead case (either formally or informally). NB Judicial reviews are not part of the statutory appeal process and no supplier would be excluded merely because they are applying for judicial review of an HMRC or HMT decision relating to tax or national insurance.
3. In respect of (b) to (e), during an HMRC enquiry, if it has been agreed between HMRC and X that there is a pause with the enquiry in order to await the outcome of related litigation.
4. In respect of (f) this condition is satisfied without any further steps being taken.
5. In respect of (g) the foreign equivalent to each of the corresponding steps set out above in (i) to (iii).

For the avoidance of doubt, any reference in this Annex 1 to any Law includes a reference to that Law as amended, extended, consolidated or re-enacted from time to time including any implementing or successor legislation.

⁶ The Code of Practice 9 (COP9) is an investigation of fraud procedure, where X agrees to make a complete and accurate disclosure of all their deliberate and non-deliberate conduct that has led to irregularities in their tax affairs following which HMRC will not pursue a criminal investigation into the conduct disclosed.



Annex 2 Form CONFIDENTIALITY DECLARATION

CONTRACT REFERENCE: [for Supplier to insert Contract reference number and contract date] (‘the Agreement’)

DECLARATION:

I solemnly declare that:

- 1. I am aware that the duty of confidentiality imposed by section 18 of the Commissioners for Revenue and Customs Act 2005 applies to Authority Data (as defined in the Agreement) that has been or will be provided to me in accordance with the Agreement.
- 2. I understand and acknowledge that under Section 19 of the Commissioners for Revenue and Customs Act 2005 it may be a criminal offence to disclose any Authority Data provided to me.

SIGNED:
FULL NAME:
POSITION:
COMPANY:
DATE OF SIGNATURE: