Crown Commercial Service

Call Off Order Form for Management Consultancy Services

FRAMEWORK SCHEDULE 4

CALL OFF ORDER FORM

PART 1 – CALL OFF ORDER FORM

SECTION A

This Call Off Order Form is issued in accordance with the provisions of the Framework Agreement for the provision of Management Consultancy Services dated 04 September 2018.

The scope of work required is to support the implementation, go live and post-go live hyper care for: ○ Continued development, implementation and support of JRS

- ○ Continued development, implementation and support of the broader Protect Connect Programme (including the replacement and decommissioning of old tooling)

The Services are described in detail in Annex 1 of Call Off Schedule 2. x
The Supplier agrees to supply the Services specified below on and subject to the terms of this Call Off Contract.

For the avoidance of doubt this Call Off Contract consists of the terms set out in this Template Call Off Order Form and the Call Off Terms.

Order Number	TBC
From	HM Revenue & Customs of 100 Parliament Street, Westminster, London SW1A 2BQ (the "CUSTOMER") Principal Contact: REDACTED
To	Finyx Consulting Limited of Suite F7, The Catalyst, York Science Park, York YO10 5GA a company registered in England and Wales under company number 07978039 (the "SUPPLIER") Principal Contact: REDACTED
Date	1st September 2021 ("DATE")

SECTION B

1. CALL OFF CONTRACT PERIOD

1.1.	**Commencement Date**:	1st September 2021

1.2.	**Expiry Date**: End date of Initial Period: End date of Extension Period: Minimum written notice to Supplier in respect of extension:	 31st March 2022 31st March 2023 20 Working Days

2. SERVICES

2.1.	**Services required**: In Call Off Schedule 2 (Services)	Please refer to Appendix 1: Services attached to this Call Off Order Form.

3. PROJECT PLAN

3.1.	**Project Plan**: In Call Off Schedule 4 (Project Plan)	The supplier will be required to work on the Project Plan provided by HMRC. Please refer to Clauses 6, 7 and 8.

Milestone	Deliverables	Duration	Milestone Date	Customer Responsibilities	Milestone Payments	Delay Payments
N/A	As provided in Call Off Schedule 2: Services above.	N/A	N/A	N/A	N/A	N/A

4. CONTRACT PERFORMANCE

4.1.	**Standards**:	As provided in Statement of Requirements included in Appendix 1: Services attached to this Call Off Order Form.
4.2	**Service Levels/Service Credits**: Not applied	Not applicable.
4.3	**Critical Service Level Failure**: Not applied	Not applicable.
4.4	**Performance Monitoring:** Not applied	Not applicable.
4.5	**Period for providing Rectification Plan:**	In Clause 39.2.1(a) of the Call Off Terms

5. PERSONNEL

5.1	**Key Personnel**:	Include any Supplier Key Personnel (and their Key Roles Overall Lead - REDACTED Agile Programme Manager PCP - REDACTED Operational / Service Transition and Optimisation - REDACTED
5.2	**Relevant Convictions** (Clause 28.2 of the Call Off Terms):	The Supplier will be required to comply with the HMRC's Security and vetting requirements which will be determined by the HMRC Security Information Business Partner, but Secure Check Clearance will be the expected default for the Service Provider's staff that will be engaged in the contract.

6. PAYMENT

6.1	**Call Off Contract Charges** (including any applicable discount(s), but excluding VAT): In Annex 1 of Call Off Schedule 3 (Call Off Contract Charges, Payment and Invoicing)	The Call Off Contract Charges are included in Appendix 2 attached to this Call Off Order Form.

6.2	**Payment terms/profile** (including method of payment e.g. Government Procurement Card (GPC) or BACS): In Annex 2 of Call Off Schedule 3 (Call Off Contract Charges, Payment and Invoicing)	The payment method for this Call-Off Contract is BACS transfer The payment profile for this Call-Off Contract is monthly consolidated invoices. **Invoicing** i. All invoices must include such supporting information required by the Buyer to verify the accuracy of the invoice ("Supporting Documentation"), including the relevant Purchase Order Number (and Call-Off Contract reference) and a breakdown of the Services supplied in the invoice period. ii. Consolidated invoices shall be submitted by the Supplier at the end of each month for the works completed during the month at the rates detailed in the Pricing Schedule for the initial assignment, and any subsequent agreed assignments under this contract. iii. Prior to invoicing acceptance approval must be sought from the HMRC work manager that the works have been completed. iv. Under no circumstances should the aggregated amount of invoices, including the proposed value of your final invoice, exceed the amount stated in the signed contract, unless additional work has subsequently been agreed in writing as a formal contract variation.

6.3	**Reimbursable Expenses**:	**Expenses** **i.** Given that the majority of the work should be able to be completed at HMRC's primary locations and at the Service Provider's own premises, additional Travel and Subsistence expenses will not be paid and must be accounted for as part of the base charge proposal. **ii.** Should excessive requests be made of the Service Provider to travel to other HMRC sites then Travel and Subsistence expenses will only be paid with the prior agreement of the HMRC Work Manager.
		iii. Any expenses agreed to by the HMRC Works Manager must be in compliance with HMRC travel & subsistence policy, which will be provided at the time of the request. iv. All other expenses/disbursements will be payable at the discretion of HMRC Work Manager. The Service Provider shall not incur any such expenses without the prior approval of the HMRC Work Manager. Any expense incurred by the Service Provider without prior approval shall not be reimbursed.
6.4	**Customer billing address** (paragraph 7.6 of Call Off Schedule 3 (Call Off Contract Charges, Payment and Invoicing)):	Purchase orders and Invoices will be transacted via Ariba Network. To facilitate payment, the Supplier shall use an electronic transaction system chosen by the Buyer and shall: i. register for the electronic transaction system in accordance with the instructions of the Buyer; ii. allow the electronic transmission of Purchase Orders and submitting of electronic invoices via the electronic transaction system.
6.5	**Call Off Contract Charges fixed for** (paragraph 8.2 of Schedule 3 (Call Off Contract Charges, Payment and Invoicing)):	The Call Off Contract Charges included in Appendix 2 shall remain fixed for the duration of the initial period of the Call Off Contract. The rate card will be used to determine the costs for any assignments during the Call Off Extension Period.

6.6	**Supplier periodic assessment of Call Off Contract Charges** (paragraph 9.2 of Call Off Schedule 3 (Call Off Contract Charges, Payment and Invoicing)) will be carried out on:	1st March 2022 1st September 2022 1st March 2023
6.7	**Supplier request for increase in the Call Off Contract Charges** (paragraph 10 of Call Off Schedule 3 (Call Off Contract Charges, Payment and Invoicing)):	Not Permitted

7. LIABILITY AND INSURANCE

7.1	**Estimated Year 1 Call Off Contract Charges**:	The sum of £ REDACTED
7.2	**Supplier's limitation of Liability** (Clause 37.2.1 of the Call Off Terms);	financial limits of liability as provided in Clause 37.2.1
7.3	**Insurance** (Clause 38.3 of the Call Off Terms):	Professional Indemnity – £5m in respect of any one claim and in the aggregate per annum. Employers Liability Insurance - £10m

8. TERMINATION AND EXIT

8.1	**Termination on material Default** (Clause 42.2 of the Call Off Terms):	As provided in Clause 42.2.1(c) of the Call Off Terms
8.2	**Termination without cause notice period** (Clause 42.7 of the Call Off Terms):	As provided in Clause 42.7 of the Call Off Terms
8.3	**Undisputed Sums Limit (**Clause 43.1.1 of the Call Off Terms)	The wording "one month's average Call Off Contract Charges" in Clause 43.1.1 shall be amended to "three month's average Call Off Contract Charges"
8.4	**Exit Management:**	As provided in Call Off Schedule 9 (Exit Management).

9. SUPPLIER INFORMATION

9.1	**Supplier's inspection of Sites, Customer Property and Customer Assets:**	As provided in Clauses 2 (Due Diligence), 31 (Customer Premises) and 32 (Customer Property) of the Call off terms.
9.2	**Commercially Sensitive Information**:	Supplier Call Off Contract Charges included in paragraph 6.1 above shall remain Confidential for the duration of the Call Off Contract Period including any Call Off Extension Period, if applicable.

10. OTHER CALL OFF REQUIREMENTS

10.1	**Recitals** (in preamble to the Call Off Terms):	Recitals B to E Recital C - date of issue of the Statement of Requirements: 21st June 2021 Recital D - date of receipt of the Call Off Tender: 5th July 2021
10.2	**Call Off Guarantee (Clause 4 of the Call Off Terms):**	Not required
10.3	**Security**:	Long form security requirements shall apply to this Call Off Contract. The security requirements are included in paragraph 2.12 of Appendix 1: Services and the Security Management Plan is included in Appendix 3 attached to this Call Off Order Form.
10.4	**ICT Policy:**	To be provided by the Customer before the Commencement Date.
10.6	**Business Continuity & Disaster Recovery**: **Disaster Period**: For the purpose of the definition of "Disaster" in Call Off Schedule 1 (Definitions) the "Disaster Period" shall be **1 day.**	see Clause 16 of the Call Off Terms and Call Off Schedule 8 (Business Continuity and Disaster Recovery).
10.7	**NOT USED**	

10.8	**Protection of Customer Data** (Clause 35.2.3 of the Call Off Terms):	We do not envisage that the Supplier will have access to any Customer Data other than the details of Customer's staff who will be engaged in the delivery of this Call Off Contract. However, if this changes the Supplier will be required to gain prior approval from the Customer. Clause 35.2 shall always apply.
10.9	**Notices** (Clause 56.6 of the Call Off Terms):	Customer's postal address and email address: REDACTED

		Supplier's postal address and email address: Finyx Consulting Limited, REDACTED
10.10	**Transparency Reports** In Call Off Schedule 13 (Transparency Reports)	Transparency reports required are included the table below.

TITLE	**CONTENT**	**FORMAT**	**FREQUENCY**
Call Off Contract Charges	Forecast against the budget reports	This will be agreed with the supplier at the commencement date	Monthly
Performance Management	Regular checkpoint meetings to review supplier's progress report	This will be agreed with the supplier at the commencement date	Monthly

10.11	**Alternative and/or Additional Clauses from Call Off Schedule 14 and if required, any Customer alternative pricing mechanism:**	Additional Clause 5.1 of Call Off Schedule 14 shall apply to this Call Off Contract. HMRC Mandatory Terms included in Appendix 5 attached to this Call Off Order Form shall also apply to this Call Off Contract.
10.12	**Call Off Tender**: In Schedule 16 (Call Off Tender)	The Call Off Tender is included as Appendix 4 attached to this Call Off Order Form.
10.13	**Publicity and Branding (Clause 36.3.2 of the Call Off Terms)**	Please see Clause 36.
10.14	**Staff Transfer**	Not applicable

	Annex to Schedule 10, List of Notified Sub-Contractors (Call Off Tender).	
10.15	**Processing Data** Call Off Schedule 17	Contact details of the Customer Data Protection Officer: REDACTED Contact details of the Supplier Data Protection Officer: REDACTED

Contract Reference:	**SR623098079**
Date:	24/08/2021
Description of Authorised Processing	No onward transmission of data by the Supplier.
Identity of the Controller and Processor	Customer is the Controller of all Customer Data. The Supplier will be the Processor.
Use of Personal Data	Use of Personal Data is only limited to delivery of this Contract.

Duration of the processing	Expiry of the Contract plus an additional 3-month period to allow for santisation of any Personal Data that may be held by the Supplier or any of its Sub-contractors engaged in this Contract.
Nature and purposes of the processing	Delivery of the Services included in this Contract.
Type of Personal Data	Full name, email address, work address and work contact number of Customer's staff who will be engaged in this Contract will be shared with the Supplier for the purpose of managing this Contract.
Categories of Data Subject	HMRC's staff engaged in this Contract

10.16	**MOD DEFCONs and DEFFORM** Call Off Schedule 15	Not applicable

The following MOD DEFCONs and DEFFORMs form part of this Call Off Contract:

DEFCONs

DEFCON No	Version	Description

DEFFORMs

DEFFORM No	Version	Description

APPENDIX 1: SERVICES

2. STATEMENT OF REQUIREMENTS

(Excerpt from Invitation to Tender document)

2.1 Background to HMRC

- HM Revenue & Customs (HMRC) is one of the UKs largest organisations, with approximately 60,000 full-time equivalent staff. Almost every individual and business in the UK is a direct customer of HMRC.
- HMRC is an effective, efficient and impartial tax and payment authority with the vital purposes of:
  - Collecting the money that pays for the UK's public services and help families and individuals with targeted financial support
  - Helping the honest majority to get their tax right and make it hard for the dishonest minority to cheat the system
  - Collecting over £500 billion a year in revenue from 45 million individuals and 4.9 million business customers
  - Playing a key role in enforcing UK Border Controls and national minimum wage levels, administering environmental taxes and recovering student loans
- HMRC is a non-ministerial government department which was formed in 2005 through the merger of the Inland Revenue and HM Customs and Excise.

2.2 Background to Requirements

2.2.1 UK Plc has billions of pounds of unintentional and intentional unclaimed tax every year. The Customer Compliance Group (CCG) is responsible for overseeing compliance for all customer groups, as well as HMRC's Counter-Avoidance and fraud investigation functions.

2.2.2 CCG are in the process of implementing replacement IT solutions to improve the speed and quality of compliance detection and reporting (risk management).

2.2.3 The new tool Protect Connect was under development and implementation before the Covid 19 Pandemic.

2.2.4 As a result of the Covid-19 pandemic, in March 2020, the UK Chancellor of the Exchequer announced unprecedented steps to provide certainty to businesses facing economic hardship.

2.2.5 One of those steps relates to the implementation of the Job Retention Scheme (JRS).

2.2.6 The purpose of the JRS is to provide grants to employers to ensure that they can retain and continue to pay staff, despite the effects of the Covid-19 pandemic.

2.2.7 Under the JRS, the Government will provide a grant to employers to cover 80% of employee's reference salary, up to £2,500 per month.

2.2.8 Employers can only claim for workers who are 'furloughed'; a term in UK employment law to describe a situation where an employee remains employed but is not provided with any work.

2.2.9 As with all Tax schemes, it will be open to abuse and as such HMRC have taken steps to ensure that suitable risk management is put in place by their compliance teams.

2.2.10 HMRC's made a strategic decision to redirect efforts with Protect Connect – so that it would be first used to manage the qualification and tax recuperation from that scheme.

2.2.11 REDACTED

2.3 Overview of Key Requirements

The scope of work required is to support the implementation, go live and post-go live hyper care for:

- Continued development, implementation and support of Covid schemes for example JRS
- Continued development, implementation and support of the broader Protect Connect Programme (including the replacement and decommissioning of old tooling).

The functional activities that the supplier will be expected to provide are management of a scrum master function, and key project management planning, risk and issue and dependency management.

2.4 Deliverables

The specific deliverables are included below. The dates are indicative and may be subject to change.

Sept 2021 – Oct 2021

- Operate Strategic Risking technical services for downstream risking and MIS components to target operating levels
- Manage the processes governing users, platform, security model & supplier management.
- Continuous improvement of the development and support processes to support multi-service provision.
- Operate the Innovation Environment capability
- Define, develop and implement technical scheme decommissioning

		• Coordinate with PCP on Strategic Risking service plan and technical dependencies/synergies • Manage the PCP Support Model work stream to meet approved Support Model High Level Design • On-board the Application Management providers • Manage release, user and environment management services to support PCP Work streams • Define and deploy support tooling and operating processes • Manage delivery of Support Model build sprints and delivery plans • Complete Support Model system integration testing • Complete delivery of Business Configuration sprint and delivery plans • Complete Business Configuration integrated system testing • Define Business Configuration handover model to Support Model, Transition and Business Change workstreams **Nov 2021 – Dec 2021** • Operate Strategic Risking technical services for downstream risking and MIS components to target operating levels • Manage the processes governing users, platform, security model & supplier management. • Operate the Innovation Environment capability • Coordinate with PCP on Strategic Risking service plan and technical dependencies/synergies • Initiate handover activities model to Support Model, Transition and Business Change workstreams • Manage release, user and environment management services to support PCP Work streams • Complete Support Model components of operational acceptance testing • Initiate early live support mechanisms • Support Business Change and Transition work stream activity **Jan 2022 – Mar 2022** • Operate Strategic Risking technical services for downstream risking and MIS components to target operating levels

- Manage the processes governing users, platform, security model & supplier management.
- Operate the Innovation Environment
- Coordinate with PCP on Strategic Risking service plan and technical dependencies/synergies
- Support Business Change and Transition work streams activity
- Manage release, user and environment management services to support PCP Work streams
- Stabilise the support service
- Define and manage defect logs and PCP work-off activity
- Support PCP decommissioning and programme close down activity
- Complete handover activities model to Support Model and Business Change workstreams
- Deliver Business Configuration pre-transition activities for Live Implementation (LID)
- Deliver Business Configuration transition activities for LID

2.5 Dependencies

These services are being provided as part of a hybrid multi-supplier and internally staffed project. Individual outcomes can be achieved but are subject to dependencies as per the overall agreed project plan.

In addition to the above, the following dependencies will also apply:

- Timely review and provision of feedback and/or approval of key deliverables in line with the HMRC implementation plan.
- Provision of templates, systems access and data as needed to execute project.
- Availability of staff and suppliers to execute agreed activities to support below deliverables in line with agreed plan and responsibilities.

2.6 PCP Plan

Please refer to Annex 1 which Includes a high-level plan and integrated plan for the deliverables provided in 2.4 above.

2.7 Quality and Technical Standards

- Business analysis and requirements elicitation shall be conducted by the Service Provider in accordance with The Chartered Institute for IT, formerly the British

Computer Society (BCS)/ Information Systems Examinations Board (ISEB) or equivalent professional standards.

- Project Management by the Service
- Provider shall be conducted in accordance with Program and Project Management (PPM) standards as defined in HMRC PPM Guidance. The guidance will be shared with the awarded supplier.
- Service Design by the Service Provider shall be conducted in line with IT Infrastructure Library (ITIL) or equivalent standards.

2.8 Skills

The Service Provider's staff that will be engaged in this contract must have relevant skills/experience in the following areas:

a) Agile & Cloud experience, including Cloud based AWS

b) SAS Tooling & SAS UK experience

c) PaaS & IaaS

d) Global Hosting and commerce arrangements

e) Support model with multiple suppliers

f) Kendo Grid -Angular Java Script integrations and Data Investigation

g) Application management and Dev Ops proposals

h) Environment Management

i) System Monitoring and Tooling

j) SAS VIYA detection and investigation products operating in a PaaS SA VPC interfacing with IaaS AWS VPC

k) Familiarity with JSON integration patterns

l) Understanding of Roles and access requirements including graph HPAM

m) Be familiar with Data Science Requirements including graph database technologies and SAS coding

n) Familiarity with Dynatrace and Splunk.

2.9 Customer's Responsibilities

2.9.1 REDACTED

2.9.2 The Customer shall in a timely manner, review, agree and approve the relevant activities, procedures, decisions, plans, designs and/or specifications that are submitted to the Customer by the Service Provider pursuant to the requirements in this document.

2.9.3 The Customer shall promptly update the Service Provider regarding policy, process and standard changes from HMRC and other Government Departments.

2.10 Service Provider's Responsibilities

2.10.1 The Service Provider shall provide a dedicated contact for the performance of the deliverables and project meetings.

2.10.2 The Service provider shall comply with the relevant standards, policies and procedures set out in this document and any other business requirements as specified and agreed by the Customer.

2.10.3 The Service Provider shall provide reports to the Customer in the format / frequency as specified by the Customer.

2.11 Operational Services

2.11.1 The Service Provider will be expected to work standard business hours. There may be occasions where the services may be required outside the standard business hours or as agreed by the Customer.

2.12 Security

2.12.1 The Supplier will be required to comply with the HMRC's Security and vetting requirements which will be determined by the HMRC Security Information Business Partner, but Secure Check Clearance will be the expected default for the Service Provider's staff that will be engaged in the contract.

2.12.2 In the delivery of the service, the Service Provider must ensure that the standards, best practice guidelines and approaches that are required to protect UK government assets contained in the Security Policy Framework are adhered to.

2.12.3 The Supplier's response to the Security Questionnaire, with any subsequent amendments as may be agreed as part of a clarification process, will be included in the signed version of any resulting agreement, as confirmation that the content of the Security Plan has been agreed with HMRC.

2.13 Confidentiality

A HMRC standard Non-Disclosure Agreement (NDA) may be required to be signed by the suppliers that are invited to tender.

2.14 Duration

7-month contract with a 12-month potential extension available.

2.15 Location

Primary location is London and Liverpool however, the services may be provided remotely. As part of the delivery, for example to conduct meetings, it may be necessary for the Service Provider to travel to other HMRC locations.

ANNEX 1

REDACTED

REDACTED

4. SOCIAL VALUE REQUIREMENTS

4.1 Overview

4.1.1 The Buyer is mandated to drive social value through its contracts and is required to do this through specifying certain policy outcomes, as per the Social Value Model.

4.1.2 The Supplier must deliver social value through this contract by contributing to the following Policy Outcome:

Policy Outcome

a) Help local communities to manage and recover from the impact of COVID-19.

4.2 Help local communities to manage and recover from the impact of COVID19

Award Criteria:

The Supplier must take effective measures to deliver the following benefits through the contract:

i. Support for organisations and businesses to manage and recover from the impacts of COVID-19, including where new ways of working are needed to deliver services; and

ii. Make Improvements to workplace conditions that support the COVID19 recovery effort including effective social distancing, remote working, and sustainable travel solutions.

Model Response Guidance for tenderers

The Social value award criteria (listed above) and sub-criteria (shown below) will be used to evaluate the response to question 3.2.1 in the event.

Sub-Criteria for i. (above): Supporting organisations and business to recover

Activities that demonstrate and describe the tenderer's existing or planned:

- Understanding of the level of participation by organisations to drive business creation and growth, especially in the context of COVID-19 where new ways of working are needed to deliver services.
- Plans to raise awareness or take specific action in the relevant supply market or wider marketplaces to encourage new entrants to the market or supply chain. Illustrative examples: communicating contracting opportunities related to the contract in a way that will reach a diverse supplier audience; communicating ways to improve tendering capability; providing awareness raising activities for new entrants to the market that might be able to tender for sub contracts in the future, during the life of the contract; providing L&D support to start up organisations that might be able to tender for sub contracts in the future, during the life of the contract.
- Activities that demonstrate a collaborative way to work with organisations and new and growing businesses as part of the supply chain. Illustrative examples: co-design and co-creation of services; collaborative performance management; appropriate commercial arrangements; inclusive working methods; and use of inclusive technology; creating opportunities for entrepreneurship and helping new, small organisations to grow.
- Advertising of supply chain opportunities openly and to ensure they are accessible to new and growing businesses, including advertising sub-contracting opportunities on Contracts Finder.
- Ensuring accessibility for disabled business owners and employees.
- Structuring of the supply chain selection process in a way that ensures fairness (e.g. anti-corruption) and encourages participation by new and growing businesses.

Sub-Criteria for ii. (above): Workplace conditions

Activities that demonstrate and describe the tenderer's existing or planned:

- Understanding of the need for improvements to workplace conditions that support the COVID-19 recovery effort including effective social distancing, remote working, and sustainable travel solutions.
- Engagement plans to engage the contract workforce in deciding the most important workplace conditions to address.
- Actions to improve contract workplace conditions that support the COVID-19 recovery effort including those worst affected or who are shielding. Illustrative examples: effective social distancing; remote and flexible working; sustainable travel solutions; opportunities and expectations of staff training; and awareness

raising on health and wellbeing for the contract workforce, including around loneliness and isolation caused by COVID-19.

- Methods to measure staff workforce conditions over time and adapt to any changes in the results, with clear processes for acting on issues identified.

4.3 The social value deliverables identified in the winning bidder's tender response will be incorporated into the contract and the Reporting Metrics / Social value KPIs will be agreed with the successful supplier during the contract award stage.

APPENDIX 2: CALL OFF CONTRACT CHARGES

REDACTED

APPENDIX 3: CALL OFF TENDER

REDACTED

APPENDIX 4: SECURITY MANAGEMENT PLAN

Security Plan Questionnaire (High)

To:	
From:	
Date:	
Tender reference:	
Tender title:	

Schedule 7 Security Management Plan

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Background
The Contractor is required to prepare a Security Plan in accordance with the HMRC's Security Policy. The requirements set out in this Security Plan also apply to any sub-contractors engaged by the Contractor to perform any of the services under the Contract. HMRC has developed a standard set of questions and recommendations (see attached Appendices) to ensure consistency across relevant contracts. The Contractor is required to provide answers to the standard set of questions contained within this questionnaire to formulate the initial Security Plan. This Security Questionnaire covers the principles of protective security to be applied in delivering the services in accordance with HMRC's Security Policy and Standards The Contractor's response to this questionnaire, with any subsequent amendments as may be agreed as part of a clarification process, will be included in the signed version of any resulting agreement, as confirmation that the content of the Security Plan has been agreed with HMRC.
1 Policy & Standards
1a Please confirm that you understand that your responses to this questionnaire will form the initial Security Plan and will be included in the final signed version of any resulting agreement.
1b Please confirm your organisation and any subcontractors' will conform to the requirements set out in the Government Security Policy Framework (SPF), available from Security Policy Framework and any Security Requirements recorded in the schedules and/or Order Form.
1c If you believe that the Public Sector Network (PSN) Code of Connection, available from www.gov.uk, will apply to your organisation and any sub-contractors, please provide details of how you will conform to this.
1d Please confirm that your organisation and any sub-contractors will handle HMRC assets in accordance with legislation including the UK General Data Protection Regulation see UK GDPR and in accordance with Clause 23 (*Protection of Personal Data*) of the Contract.
1e Please confirm that you have paid the Data Protection Fee to the ICO or that you fall into one of the exempt categories. More information can be found here

1f Please provide details of any security accreditation that your organisation currently possesses, such as but non exclusive to, ISO 27001 and PCI DSS and describe the process used to achieve the accreditation.
1g If you intend to involve sub-contractors at any stage during the Contract please list them and provide details of how you will ensure their compliance with all aspects of this Security Plan.
1h As appended to this Schedule 2.4, Appendix G, Security Aspects Record, defines the Government Security Classifications (see Government Security Classifications) carried by the HMRC data. If you are successful in the tender process, you will require a Security Manager (or appointed person), to take responsibility for the security of the data. Please provide the name of your Security Manager who will act as a first point of contact and conduct ongoing management of security risks and incidents (including identification, managing, and reporting in line with agreed procedures for actual or suspected security breaches).
2 Physical Security (For requirements please see Appendix A – Physical Security)
2a For the locations where HMRC assets are held please provide details of any procedures and security in place designed to control access to the site perimeter. Detail measures such as fencing, CCTV, guarding, and procedures and controls in place to handle staff and visitors requesting access to the site. Please also provide details of the maintenance schedule of your security controls.
2b Please provide details of the building where the service will operate from and describe the procedures and security in place to control access to premises and any areas within the premises holding HMRC assets. Detail measures such as building construction type, availability of lockable storage, procedures covering end of day/silent hours, key management, visitor controls. Please also include details of any automated access controls, alarms and CCTV coverage. Please also provide details of the maintenance schedule of these security controls.
3 IT Security (For requirements please see Appendix B – IT Security)

3a Please state what, if any, form of assessment in relation to the Government backed Cyber Essentials Scheme has been performed or provide details of any cyber essentials accreditation that you are planning in the future.
3b Please provide details of the controls and processes you have in place covering patching, malware (anti-virus), boundary/network security (intruder detection), content checking/blocking (filters), lockdown (prevention), and how regularly you update them.
3c Please provide details of the overall security and access control policy of your systems covering physical and electronic assets (including communications connection equipment, e.g. bridge, routers, patch panels). You should record details of the formal registration/deregistration process, how users are Authorised, Authenticated and held Accountable for their actions. Also include details of the measures in place to manage privilege access e.g. System Administrators and remote users.
3d Please provide details of how your security and access control policy complies with the Security Policy Framework (including where necessary, use and control of backup systems, network storage and segregation of HMRC data (including 'cloud' solutions), and additional security for more sensitive information assets).
3e Please describe how you ensure all software and data is approved before being installed, and how your information systems are reviewed for compliance with security implementation standards (e.g. penetration testing).
3f Please provide details of the controls and processes (including level of encryption and controlled access procedures) you have in place for the use of portable media and storage devices exceptionally loaded with HMRC data.
3g Please provide details of how all equipment (e.g. hardware, portable media) that holds or has held data will be destroyed or decommissioned, and how all data will be rendered unreadable and irretrievable in line with HMG Security Policy Framework requirements for information management.

4 Personnel Security (For requirements please see Appendix C – Personnel Security)
4a What security vetting has been carried out for staff who will have access to, or come in to contact with HMRC data or assets.
4b Please provide details of how you will ensure that all staff accessing HMRC data are aware of the confidential nature of the data and comply with their legal and specific obligations under the Contract.
4c All contractor's personnel who have access to HMRC data, and/or are directly involved in the service provision must sign a copy of HMRC's Confidentiality Agreement. Please confirm that, in the event that your bid is successful, you will provide signed hard copies of the CA for all personnel involved in this Contract if requested.
4d Please provide details of the ongoing training you provide to staff in respect of data security, including risk awareness and the identification and reporting of security incidents. Please also provide details of your documented information security procedures and processes that are available to all staff who will have access to, or come into contact with HMRC data.
4e Please provide details of your procedures for on and off boarding staff
5 Process Security (For requirements please see Appendix D – Process Security)
5a Please provide details of the format in which HMRC data will be held, how you will ensure segregation of HMRC data, and the locations where this data will be processed.
5b Please confirm your understanding and agreement that the transfer of any HMRC asset to third parties (any individual or group other than the main Contractor) is prohibited without prior written consent from HMRC. If you anticipate transferring data, especially using portable media during the delivery of this project, please set out your proposed transfer procedures for consideration.

SD2.4c

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5c Please confirm that you understand that HMRC data must not be processed or stored outside the United Kingdom without the express permission of HMRC. If you are considering storing data outside of the UK, please provide details on how and where the data will be stored. Please note: In line with HMRC's policies in response to current regulatory guidance, the successful supplier(s) will not be permitted to transfer any Personal Data (as defined in the UK General Data Protection Regulation (UK GDPR)) provided by HMRC in connection with any contract resulting from this procurement exercise, to the United States of America. On this basis, HMRC reserves the right to reject a bidders entire tender submission and/or terminate any contract awarded, where it becomes apparent to HMRC that the supplier is transferring/is proposing to transfer Personal Data to the United States of America.
5d In order to protect against loss, destruction, damage, alteration or disclosure of HMRC data, and to ensure it is not stored, copied or generated except as necessary and authorised, please provide details of the technical and organisational measures you have in place (including segregation of duties and areas of responsibility) to protect against accident or malicious intent.
5e What arrangements are in place for secure disposal of HMRC assets that may be in your possession once no longer required?
5f How and when will you advise HMRC of security incidents that impact HMRC assets that may be in your possession?
5g Please describe your disciplinary procedures in the event of a security breach involving HMRC data.

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5h Do you have a List X accreditation? If 'yes', please answer the following: • What is the name of your Security Controller? • What/Where does the List X accreditation cover? • For what purpose? • Please provide evidence the Department who sponsored the List X accreditation has agreed to share the environment.
6 Business Continuity
6a Please provide an overview of your organisation's Business Continuity and disaster recovery plans in terms of the HMRC data under the Contract, or attach a copy of your Business Continuity Plan. Please specify if you operate Business Continuity or disaster recovery from outside the UK. Also, please provide details on when and how frequently these plans are tested and advise when they were last tested and confirm results of testing exercises are available for review if requested. Please provide details on how you will meet recovery times if these have been specified in the schedules and/or Order Form.
7 Cryptography
7a Please provide details of processes and procedures in place for handling Government cryptographic material.

The following appendices provide additional information on the types of security control that may be expected as a minimum for the protection of HMRC information, data and assets.

It is not a legally binding document, nor does it provide a definitive list of baseline security controls. It should be read in conjunction with HMG and HMRC Security Policy and Standards.

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Security Questionnaire Clarification

REDACTED

APPENDIX 5: HMRC MANDATORY TERMS

AUTHORITY'S MANDATORY TERMS

A. For the avoidance of doubt, references to 'the Agreement' mean the attached CallOff 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 Appendix 5.

C. In case of any ambiguity or conflict, the Authority's mandatory terms in this Appendix 5 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"	(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: (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 (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;
"Charges"	the charges for the Services as specified in Schedule 3
"Connected	means, in relation to a company, entity or

Company"	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 UK GDPR;
"Data Protection Legislation"	(a) "the data protection legislation" as defined in section 3(9) of the Data Protection Act 2018; and; (b) all applicable Law about the processing of personal data and privacy;
"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 UK 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 Non-Compliance"	where an entity or person under consideration meets all 3 conditions contained in the relevant excerpt from HMRC's "Test for Tax Non-Compliance", 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;
"UK GDPR"	the UK General Data Protection Regulation, the retained EU law version of the General Data Protection Regulation (Regulation (EU) 2016/679);
"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 schedule 3 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 NonCompliance 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 arms-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 parties agree that the Supplier shall, whether it is the Controller or Processor, 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 Authority has been obtained and the following conditions are fulfilled:

(a) the Supplier or any applicable Processor has provided appropriate safeguards in relation to the transfer (whether in accordance with UK GDPR Article 46 or, where relevant, section 75 of the Data Protection Act 2018) as determined by either the Authority or the Supplier when it is the Controller;

(b) the Data Subject has enforceable rights and effective legal remedies;

(c) the Supplier or any applicable 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 either the Authority or the Supplier when it is the Controller in meeting its obligations); and

(d) the Supplier or any applicable 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 Supplier or any applicable 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 evasion[2];
b. Conduct caught by the General Anti-Abuse Rule[1];
c. Conduct caught by the Halifax Abuse principle[2];
d. Entered into arrangements caught by a DOTAS or VADR scheme[3];

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[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.

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[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

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 effected for commercial purposes. 'Targeted Anti-Avoidance 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 list[5];

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:

i. 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) procedure[6]; or,
2. Has been charged with an offence of fraudulent evasion. ii. 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.

iii. 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.

iv. In respect of (f) this condition is satisfied without any further steps being taken.

v. In respect of (g) the foreign equivalent to each of the corresponding steps set out above in (i) to (iii).

(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-schemes-currently-in-thespotlight

[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.

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.

Annex 2 Form

CONFIDENTIALITY DECLARATION

CONTRACT REFERENCE: ('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 SIGNITURE:

FORMATION OF CALL OFF CONTRACT

BY SIGNING AND RETURNING THIS CALL OFF ORDER FORM (which may be done by electronic means) the Supplier agrees to enter a Call Off Contract with the Customer to provide the Services in accordance with the terms Call Off Order Form and the Call Off Terms.

The Parties hereby acknowledge and agree that they have read the Call Off Order Form and the Call Off Terms and by signing below agree to be bound by this Call Off Contract.

In accordance with paragraph 7 of Framework Schedule 5 (Call Off Procedure), the Parties hereby acknowledge and agree that this Call Off Contract shall be formed when the Customer acknowledges (which may be done by electronic means) the receipt of the signed copy of the Call Off Order Form from the Supplier within two (2) Working Days from such receipt.

For and on behalf of the Supplier:

Name and Title	
Signature	
Date	

For and on behalf of the Customer:

Name and Title	
Signature	
Date	