



# **Digital Outcomes and Specialists 5 (RM1043.7)**

## **Framework Schedule 6 (Order Form)**

Version 2

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## **Framework Schedule 6 (Order Form Template, Statement of Work Template and Call-Off Schedules)**

### **Order Form**

Call-Off Reference: SR624231167

Call-Off Title: 1051-DPS Risking Search Data Discovery - SR624231167

#### Call-Off Contract Description:

HMRC has a large and complex legacy estate that requires transformation to assist in delivering our vision of being a trusted, modern tax and customs department. HMRC require a partner to help design, build and support Risk, Search and Data Discovery services to capitalise on information available across all parts of the organisation and other government departments. Listed below are some of the activities expected to be required:

1. Impacting
2. Design of Search Products
3. Build Search Products
4. Amend existing Search products
5. Design Risking Products
6. Build Risking Products
7. Amend existing Risking products
8. Support existing Risk and Search and Data Discovery Products
9. Build Data Discovery Products
10. Amend Data Discovery Products
11. Design Data Discovery Products
12. Demand Management
13. Service / Application / System Monitoring
14. Support the application of Hotfixes to the platforms
15. Tenant Support, including User Management
16. Licence Management
17. Incident Management
18. Change Management
19. Capacity and performance management

#### The Buyer:

Her Majesty's Revenue and Customs (HMRC)  
100 Parliament Street, London, SW1A 2BQ

#### The Supplier:

Equal Experts UK Ltd  
307-317 Euston Road, London, NW1 3AD, England

Registration Number: 06191086

## **Applicable Framework Contract**

This Order Form is for the provision of the Call-Off Deliverables and dated as per contract signature date.

It's issued under the Framework Contract with the reference number RM1043.7 for the provision of Digital Outcomes and Specialists Deliverables.

The Parties intend that this Call-Off Contract will not, except for the first Statement of Work which shall be executed at the same time that the Call-Off Contract is executed, oblige the Buyer to buy or the Supplier to supply Deliverables.

The Parties agree that when a Buyer seeks further Deliverables from the Supplier under the Call-Off Contract, the Buyer and Supplier will agree and execute a further Statement of Work (in the form of the template set out in Annex 1 to this Framework Schedule 6 (Order Form Template, Statement of Work Template and Call-Off Schedules)).

Upon the execution of each Statement of Work it shall become incorporated into the Buyer and Supplier's Call-Off Contract.

## **Call-Off Lot 1: Digital Outcomes**

### **Call-Off Incorporated Terms**

The following documents are incorporated into this Call-Off Contract. Where numbers are missing we are not using those schedules. If the documents conflict, the following order of precedence applies:

- 1 This Order Form including the Call-Off Special Terms and Call-Off Special Schedules.
- 2 Joint Schedule 1 (Definitions) RM1043.7
- 3 Framework Special Terms
- 4 The following Schedules in equal order of precedence:
  - Joint Schedules for RM1043.7
    - Joint Schedule 2 (Variation Form)
    - Joint Schedule 3 (Insurance Requirements)
    - Joint Schedule 4 (Commercially Sensitive Information)
    - Joint Schedule 6 (Key Subcontractors)
    - Joint Schedule 7 (Financial Difficulties)
    - Joint Schedule 10 (Rectification Plan)
    - Joint Schedule 11 (Processing Data) RM1043.7
    - Joint Schedule 12 (Supply Chain Visibility)

- Call-Off Schedules for RM1043.7
  - Call-Off Schedule 1 (Transparency Reports)
  - Call-Off Schedule 2 (Staff Transfer)
  - Call-Off Schedule 3 (Continuous Improvement)
  - Call-Off Schedule 5 (Pricing Details and Expenses Policy)
  - Call-Off Schedule 6 (Intellectual Property Rights and Additional Terms on Digital Deliverables)
  - Call-Off Schedule 7 (Key Supplier Staff)
  - Call-Off Schedule 9 (Security)
  - Call-Off Schedule 10 (Exit Management)
  - Call-Off Schedule 13 (Implementation Plan and Testing)
  - Call-Off Schedule 20 (Call-Off Specification)
- 5 CCS Core Terms (version 3.0.9)
- 6 Joint Schedule 5 (Corporate Social Responsibility) RM1043.7
- 7 Call-Off Schedule 4 (Call-Off Tender) as long as any parts of the Call-Off Tender that offer a better commercial position for the Buyer (as decided by the Buyer) take precedence over the documents above.

No other Supplier terms are part of the Call-Off Contract. That includes any terms written on the back of, added to this Order Form, or presented at the time of delivery.

### **Call-Off Special Terms**

The following Special Terms are incorporated into this Call-Off Contract:

Special Term 1: Call-Off Special Schedule 1 (HMRC Mandatory Terms)

Call-Off Start Date: 1 February 2022

Call-Off Expiry Date: 31 January 2024

Call-Off Initial Period: 24 calendar months

Call-Off Optional Extension Period: not applicable

Minimum Notice Period for Extensions: not applicable

Call-Off Contract Value: Up to a maximum of £19,300,000 total.

### **Call-Off Deliverables**

See details in Call-Off Schedule 20 (Call-Off Specification)

### **Buyer's Standards**

From the Start Date of this Call-Off Contract, the Supplier shall comply with the relevant (and current as of the Call-Off Start Date) Standards referred to in Framework Schedule 1 (Specification). The Buyer requires the Supplier to comply with the following additional Standards for this Call-Off Contract:

See details in Call-Off Schedule 20 (Call-Off Specification)

### **Cyber Essentials Scheme**

The Buyer requires the Supplier, in accordance with Call-Off Schedule 26 (Cyber Essentials Scheme) to provide a Cyber Essentials Certificate prior to commencing the provision of any Deliverable under this Call-Off Contract.

### **Maximum Liability**

The limitation of liability for this Call-Off Contract is stated in Clause 11.2 of the Core Terms as amended by the Framework Award Form Special Terms.

The Estimated Year 1 Charges used to calculate liability in the first Contract Year is £9,650,000 total.

### **Call-Off Charges**

Refer to DOS5 core terms Framework schedules, Framework Schedule 3 (Framework Prices).

- 1 Discovery based
- 2 Outcome based
- 3 Velocity based
- 4 Run services based
- 5 A combination of the above Charging methods.

Inclusive of:

1. Operating hours are a standard 37-hour week, which excludes lunch or any other breaks. HMRC's standard operating hours are between 7am and 8pm, Monday to Saturday.
2. Excluding England Bank Holidays
3. All out of hours working must be approved by the Authority with 48-hours' notice prior to commencing.

Where non-UK Supplier Staff (including Subcontractors) are used to provide any element of the Deliverables under this Call-Off Contract, the applicable rate card(s) shall be incorporated into Call-Off Schedule 5 (Pricing Details and Expenses Policy) and the Supplier shall, under each SOW, charge the Buyer a rate no greater than those set out in the applicable rate card for the Supplier Staff undertaking that element of work on the Deliverables. – **Not Applicable**

### **Reimbursable Expenses**

See Expenses Policy in Annex 1 to Call-Off Schedule 5 (Pricing Details and Expenses Policy)

### **Payment Method**

Monthly Invoices. Purchase Order transfer via HMRC's SAP Ariba Network.

### **Buyer's Invoice Address**

Payments will be directed via HMRC SAP Ariba Network.

### **Buyer's Environmental Policy**

Not Applicable

### **Buyer's Security Policy**

Appended at Call-Off Schedule 9 (Security)

### **Supplier's Authorised Representative**

Kev Roberts

### **Supplier's Contract Manager**

Kev Roberts

### **Progress Report Frequency**

On the first Working Day of each calendar month.

### **Progress Meeting Frequency**

Monthly. Dates to be agreed at Mobilisation Meeting.

**Key Staff**

Not applicable. This is a fully contracted out service outside IR35.

**Key Subcontractor(s)**

Not Applicable

**Commercially Sensitive Information**

See Joint Schedule 4 – Commercially Sensitive Information

**Balanced Scorecard**

See Call-Off Schedule 14 (Service Levels and Balanced Scorecard)

**Material Service Level Agreement (SLA)**

The following Material SLAs shall apply to this Call-Off Contract:

- A. Authority SOW costing
  - a. Each released Authority SOW to be fully costed and submitted, by the Supplier, to the Authority's designated point of contact on or before 17:00 hours on the 15th working day from the date of the same SOW.
  - b. Non-Compliance to this SLA by written exception only and approved by Authority's designated point of contact.
- B. Supplier resource, timings and commencement
  - a. All teams/resource to be available, suitably capable and competent to suit the needs of the assigned SOW requirements.
  - b. Non-Compliance to this SLA by written exception only and approved by Authority's designated point of contact.
- C. SOW work commencement
  - a. The Supplier's team/resource to commence working on each SOW on or before 17:00 hours on the 10th working day from the date of the Authority's acceptance agreement (Point B). Or on the future agreed date as show on the SOW where applicable.
  - b. Non-Compliance to this SLA by written exception only and approved by Authority's designated point of contact.

**Material KPIs**

The following Material KPIs shall apply to this Call-Off Contract in accordance with Call-Off Schedule 14 (Service Levels and Balanced Scorecard):

Material KPIs	Target	Measured by
<b>A. KPI: Performance to pay process</b> In accordance with an agreed performance to pay process, suppliers submit the following 'inputs':	100% of all inputs submitted	<ul style="list-style-type: none"> <li>• All of the inputs are submitted in accordance with the performance to pay process timescales and contain accurate and complete information</li> </ul>

<ul style="list-style-type: none"> <li>• each approved SOW to be allocated purchase order and purchase order number</li> <li>• accurate and complete timesheets in a timely manner</li> <li>• accurate and complete acceptance certificates in a timely manner</li> <li>• accurate and complete supplier reports in a timely manner</li> <li>• accurate and complete invoices in a timely manner</li> </ul>		
<b>Source</b>	<ul style="list-style-type: none"> <li>• Supplier Reports/Invoices</li> </ul>	
<b>Owner</b>	<ul style="list-style-type: none"> <li>• To be agreed</li> </ul>	
<b>B. KPI: Supplier People (resourcing)</b> Successful and sufficient recruitment and placement of key resources or provision of facilities meets the planned deliverables and contractual obligations. The supplier pro-actively manages their resource skills to match the Buyer's projects requirements. The supplier provides the Buyer with a forward-looking path to completed approval for sufficient and suitable security clearance resource to match the Buyer's planned projects timings. The Buyer advising the supplier of projects, planning, and forecasting. The supplier advises the Buyer of state of facilities by identifying issues early, and in a timely fashion, addressing any deficits.	100%	<ul style="list-style-type: none"> <li>• Targets met for all resources or facilities</li> <li>• Forecast planning of suitably skilled and security checked resource to match Buyer's future projects/SOW needs</li> <li>• Compliance to Authority Behaviour Standards Policy.</li> </ul>
<b>Source</b>	<ul style="list-style-type: none"> <li>• Project Managers and wider Buyer Team's verification</li> </ul>	
<b>Owner</b>	<ul style="list-style-type: none"> <li>• To be agreed</li> </ul>	
<b>C. KPI: Partnering behaviours and added value</b> The supplier promotes positive collaborative working relationships, within and across teams and SOWs, by acting in a transparent manner. The supplier shows commitment to Buyer goals through adding value over and above the provision of compensated skilled personnel or facilities.	100%	<ul style="list-style-type: none"> <li>• No behavioural problems identified</li> <li>• Compliance to Authority Behaviour Standards Policy.</li> <li>• Buyer workshops attended and positive contributions made</li> <li>• Added value recognised by the programme above provision of compensated skilled resource/facilities</li> </ul>



<b>Source</b>	<ul style="list-style-type: none"> <li>Collective feedback on suppliers from both Buyer and other supplier staff</li> </ul>	
<b>Owner</b>	<ul style="list-style-type: none"> <li>To be agreed</li> </ul>	
<b>D. KPI: People in place (Delivery)</b> All Supplier resources delivering services for the contracts are performing to the expected standard for the skillset supplied and all facilities are to the expected standard.	100%	<ul style="list-style-type: none"> <li>No resources are swapped out due to deficiency in skillset and/or no change of facilities is required</li> <li>Compliance to Authority Behaviour Standards Policy.</li> <li>No problems identified with quality of work or state of facility</li> <li>Supplier is making positive team contributions</li> <li>Supplier skills or facilities meet the standards expected</li> <li></li> </ul>
<b>Source</b>	<ul style="list-style-type: none"> <li>Project Managers and wider Buyer Team's verification</li> </ul>	
<b>Owner</b>	<ul style="list-style-type: none"> <li>To be agreed</li> </ul>	

#### **Additional Insurances**

Not applicable

#### **Guarantee**

Not applicable

#### **Social Value Commitment**


The Supplier agrees, in providing the Deliverables and performing its obligations under the Call-Off Contract, that it will comply with the social value commitments in Call-Off Schedule 4 (Call-Off Tender)

The Supplier agrees to report progress to the Authority, against the Supplier's commitment to Social Value as outlined in their Social Value Response submitted as part of their bid for this call-off further competition. Refer to DOS5 Call-Off Schedules – Call-Off Schedule 4 (Call Off Tender).


#### **Statement of Works**

During the Call-Off Contract Period, the Buyer and Supplier may agree and execute completed Statement of Works. Upon execution of a Statement of Work the provisions detailed therein shall be incorporated into the Call-Off Contract to which this Order Form relates.

**For and on behalf of the Supplier:**

SIGNED:	DocuSigned by:  4795F2DC36B99493... Ken Roberts
FULL NAME:	Ken Roberts
POSITION:	Business Unit Lead
COMPANY:	Equal Experts
DATE OF SIGNATURE:	27 January 2022

**For and on behalf of the Buyer:**

SIGNED:	DocuSigned by:  DF53638F8B944B4... Steve Shaw
FULL NAME:	Steve Shaw
POSITION:	Assistant Director
COMPANY:	HMRC
DATE OF SIGNATURE:	27 January 2022

## **Appendix 1**

### **Statement of Works**

The Buyer and Supplier shall complete and execute Statement of Works in the form of the Buyer's template Statement of Work.

## **Annex 1 (Template Statement of Work)**

### **1 Statement of Works (SOW) Details**

Upon execution, each SOW forms part of the Call-Off Contract (reference below).

The Parties will execute a SOW for each set of Buyer Deliverables required. Any ad-hoc Deliverables requirements are to be treated as individual requirements in their own right and the Parties should execute a separate SOW in respect of each, or alternatively agree a Variation to an existing SOW. The format and contents of the SOW template shall be updated by the Buyer from time to time.

All SOWs must fall within the Specification and provisions of the Call-Off Contract.

The details set out within each SOW apply only in relation to the Deliverables detailed herein and will not apply to any other SOWs executed or to be executed under this Call-Off Contract, unless otherwise agreed by the Parties in writing.

# Statement of Work (SOW)

Lead POD:

Associated POD(s):

Project Type:

SOW Title:

PR Ref:

JIRA Ref:

SOW Ref:

Designated lead point of contact:

Supplier's point of contact:

Supplier Contract Manager:

Non-Commercial Version	Date	Author	Comment
001			
002			
003			
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## Summary

Project/Programme Title	
Type of Agreement	Statement of Work
Call-Off Agreement	SR
SOW Start Date	
SOW End Date	
Total Cost of SOW	

### Agreement between:

1. Supplier (Insert supplier here)

and

2. HMRC, Trinity Bridge House, 2 Dearmans Place, Salford, Manchester, M3 5BS

## Background

Data Platform Services (DPS) provides a managed service for all lines of business in HMRC and other government departments, who require data analytics from new and legacy data services, DPS is a HMRC function that provides:

- consultancy, leveraging both internal and external subject matter, and technical expertise,
- development of solutions using the right tools and partners for the job,
- support for all data services,

All services provided to align to business areas, to be transparent and have clear accountability for their successful development and operation.

DPS operates within a Product Orientated Delivery (POD) structure to focus expertise into more effective channels to better service the customer requirements.

Each POD has been constructed to align to one of five key technology functions:

- Advanced Analytics & Cognitive
- Data Management Preparation & Acquisition
- Platform Services
- Reporting & Dashboarding
- Risking Search Data Discovery

Description of Requirement

(Insert description here)

Deliverables

(Insert Deliverables here)

Lead SOW

It is considered that (Insert Lead POD here) to act as the Lead for this SOW, to work closely with other suppliers from within the same POD or other PODs to coordinate the delivery of this SOW.  
Any known Dependencies for this SOW are listed in Annex 4.  
A description of Lead SOW is in Annex 8.

Cost & Payment Gateways

Total agreed value of the project as defined in this SOW is: (Insert cost here) (breakdown provided Annex 6).  
This value to be paid by the Buyer in line with the Payment gateways for the Project outlined in Section A (Order Form) within the Call-Off Contract and also listed in Annex 5 of this SOW.

Locations of work and travel

The base location for the work outlined in this SoW will be:

- ☐ Manchester
- ☐ Southend
- ☐ Stratford London
- ☐ Telford
- ☐ Remote working

The use of remote / hybrid working must be agreed in advance with the Buyer and should only be sought in exceptional circumstances.

The Supplier is responsible for travel to and from the normal workplace.  
It is the expectation that the Supplier resource to work on average on-site two days and remotely for three days complete a professional day unless different arrangements are agreed in writing with the Buyer’s POD Lead in writing. The Supplier commits to working the hours required alongside the Buyer’s team members to deliver and support the agreed outcomes of the SOW and collaborate with other Buyer’s staff on knowledge transfer. The schedule of on site to remote working is at the Buyers sole discretion.

Approvals

Signed for on behalf of HMRC	Signed for on behalf of the Supplier
Signed:	Signed:
Name:	Name:
Title:	Title:



<b>Date:</b>	<b>Date:</b>

## Responsibilities

In order for this SOW to be deemed acceptably completed the following responsibilities must be met - this includes:

1. Following the DPS delivery methodology
2. Successful completion of Design Authority Reviews, without caveats
3. Meeting all Live Service Acceptance Criteria as detailed [here](#)
4. Sign-off of all relevant security artefacts. The project must meet all Security deliverables outlined within the [DPS Sprint 0 activities](#) (*if unable to access any linked outlined in this document, please contact the POD Lead who can provide a copy of the related document*) prior to Security sign off and Business Owner risk acceptance
5. Successful completion of all test phases (as detailed in the Performance Standards & Quality Assurance section of this document)
6. Ensuring that project status reports are accurately completed weekly
7. Tracking and recording all risks and issues. Ensuring that mitigation plans are in place
8. Ensuring that stakeholders are updated and that all key decisions and actions are logged
9. Completion of a post go-live review (to be scheduled up to 2 months post go-live)

Document and code storage policy must be met.

The Supplier must engage with DPS and HMRC Security Stakeholders early in the Project lifecycle to ensure security controls appropriately align with DPS and HMRC Policy and enable business requirements. To achieve this, the project must follow HMRC defined Security processes and approvals – working with business representatives to ensure all relevant documentation is completed as set out in the [DPS Sprint 0](#) activities.

The project team and Supplier must abide by all relevant HMRC Policies as described within the DPS onboarding documentation, including specific security policies that can be found in the [HMRC Security & Information Zone](#).

Where required, the POD Lead and Supplier are expected to work with other POD Leads to ensure that SOW requirements which impact other or multiple PODS have a cohesive solution that meets all stated requirements.

On occasion Projects may be a blend of Supplier and internal Buyer resource. This is at the Buyer's sole discretion. The Supplier must work collaboratively with internal HMRC resources to achieve the SOW deliverables.

## Performance Standards and Quality Assurance

### Design Authority Review:

- All designs must go through a Buyer's [Design Authority Review](#) to ensure compliance with DPS standards – ensuring that any significant changes to the solution must be re-presented and approved

## DPS Testing standards:

- Each work package must adhere to the agreed set of DPS Testing processes as documented on the DPS Confluence site:  
<https://confluence.tools.tax.service.gov.uk/display/DEDG/Test+Operations>
- This includes the production of the agreed test artefacts and assets laid out in the standards.
- Test scripts, results and defects to be recorded and managed on the specified tool

## Product Standards

All product/technologies used during the development must be approved on the DPS Product catalogue:

[https://hmrc.sharepoint.com/:w:/r/teams/GRP074012667/\\_layouts/15/Doc.aspx?sourcedoc=%7Bb61a6c73-abe2-4e63-a00d-6219f9c78e6d%7D&action=edit&wdPid=7c51501b&cid=c3285fa0-2b32-4561-955b-334d26146f9c](https://hmrc.sharepoint.com/:w:/r/teams/GRP074012667/_layouts/15/Doc.aspx?sourcedoc=%7Bb61a6c73-abe2-4e63-a00d-6219f9c78e6d%7D&action=edit&wdPid=7c51501b&cid=c3285fa0-2b32-4561-955b-334d26146f9c)

and adhere to each relevant products standards and guidelines.

## External Standards

Where applicable, relevant external standards and regulatory obligations must be adhered to:

- WCAG
- EN 301549
- ISO 3166
- Machine readable - <http://opendatahandbook.org/glossary/en/terms/machine-readable/>
- UK Government Technology and Digital Standards- <https://www.gov.uk/service-toolkit#gov-uk-services>
- GDPR
- DPIA
- PECR
- Comply with NCSC guidance
- UK Gov Minimum Cyber Security Standard  
[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/719067/25062018\\_Minimum\\_Cyber\\_Security\\_Standard\\_gov.uk\\_3.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/719067/25062018_Minimum_Cyber_Security_Standard_gov.uk_3.pdf)
- <https://intranet.prod.dop.corp.hmrc.gov.uk/page/how-do-i/get-help-security/security-information-zone/help-guidance/protecting-information/securing-our-information>
- <https://intranet.prod.dop.corp.hmrc.gov.uk/page/how-do-i/get-help-security/security-information-zone/help-guidance/protecting-information/working-away-office-%E2%80%93protecting-yourself-and-our-data>

The Supplier to always adhere to the current version of the relevant standard or regulation obligation on the date when the SOW is generated.

## Methodology

Unless otherwise specified by the Buyer, the project methodology used is the Agile Scrum delivery 4-point process:

1. Daily Stand up
2. Sprint Planning
3. Sprint Review
4. Retrospective

The Supplier to complete tangible deliverables at the end of each sprint that can be reviewed at each retrospective, if the supplier does not complete the deliverables then it is for the POD Lead to accept this but by exception only.

The Buyer's list of applicable testing standards is provided in annex 1 attached.

### **Knowledge transfer and HMRC capability building**

Throughout the delivery of the product described in this SOW, the Supplier must ensure that information on how the product has been designed, built and how it operates is transferred to HMRC team members. As part of this knowledge transfer, the Supplier to ensure that they provide:

- Product documentation including design and operating documentation
- Source code and technical information on how the product was built
- Ad-hoc advice and support to HMRC team members to help develop and build internal capability
- Expertise and material for the DPS Academies that can be used to provide internal training courses
- The Supplier must consider the inclusion of HMRC resource to augment team.

### **Acceptance Criteria**

Work is only deemed accepted at the Buyer's sole discretion when all 5 checkpoint areas have been successfully passed:

- Design Authority Review
- Live Service Acceptance Criteria
- Security Sign-off
- Testing with no P1 or P2 level defects
- Post Go-Live Review

The Supplier is responsible for resolving any new P1 or P2 defects discovered in the first 30 days after Go-Live at no additional cost to the Buyer.

If the Project outlined in this SOW is Discovery in nature, some or all of the above responsibilities may not be applicable. In these instances, acceptance criteria must be agreed by the Buyer at the commencement of the project and reviewed periodically in line with project requirements.

### **Project Dependencies and Conflicts**

The Supplier is not liable to the Buyer or any other Person for any failure to provide any Service outlined in this SOW in the following circumstances:

- if any Dependency is not met through no fault of the Supplier;
- if the failure is at the written request or with the written consent of an authorised HMRC CDIO Project Manager;
- if any England or Wales law to which the Supplier is subject prohibits or limits the performance of the Services; and/or
- if the failure results from a Force Majeure event (as defined in the Call Off Contract).

### **Notwithstanding the foregoing, the Supplier must:**

- Notify the Buyer's nominated point of contact representative of the failure as soon as reasonably possible following discovery and;
- Use all reasonable efforts to provide the Services while any of the circumstances specified in this Section subsist.

## Off boarding and Termination

As stated in the call off contract, the Buyer has the right to reduce the rate of development or delivery of service contained within SOW when required.

Should this happen, Supplier and Buyer to mutually agree a reduction in the service with a two-week notice period. The outcome of which is likely be a reduction in team size by the Supplier.

The notice period should be given in writing from the Buyer (normally by email). The Supplier must acknowledge receipt of request within 24 hours.

## Suspension of the Project

The Buyer may at any time instruct the Supplier to suspend the progress of the whole or any part of the Project.

The Supplier to, during suspension, hold secure any data, equipment or project related work affected.

Unless otherwise instructed by the Buyer, the Supplier shall, during any suspension affecting the progress of the project, maintain the allocated labour and equipment for an agreed reasonable time, so that the Project is ready to proceed within an agreed reasonable time to satisfy the requirements of the Buyer.

At any time after suspension the Buyer may give notice to the Supplier to proceed with the recommencement of the Project subject of suspension under this Clause.

## Early Termination

The Buyer may, at any time and for any reason, terminate the Project at the Buyer's convenience. Upon receipt of such notice, the Supplier shall, unless the notice directs otherwise, immediately discontinue the work and placing of orders for facilities and supplies in connection with the performance of this Agreement.

- Upon such termination, the Supplier shall be entitled to payment only as follows:
  - the actual cost of the work completed in conformity with this SOW; plus
  - evidenced work completed and approved by the relevant POD Lead and paid against the Supplier's Rate Card in Schedule 2 of the Call-Off contract; and
  - any other documented direct attributed costs incurred by the Supplier approved by the Buyer's relevant POD Lead

There shall be deducted from such sums as provided in this subparagraph the amount of any payments made to the Supplier prior to the date of the termination of this Agreement. The Supplier is not be entitled to any claim against HMRC for any additional compensation or damages in the event of such termination and payment.

## Handover and Exit Management

During the initiation stage of this SOW, a handover and exit management strategy must be formulated by the Supplier and reviewed by the Buyer. This includes knowledge transfer to designated DPS resource and handover tasks required.

All related Intellectual Property, including source code built as part of the SOW, must be owned by the Buyer and be stored on the Buyer's approved repositories.

## Reporting and communications

The on-boarding process for this project must consist of the following:

- Supplier and Buyer to meet to discuss services required, expected deliverables, and ways of working

- The Supplier to select suitably qualified and experienced staff to deliver the service and to ensure the relevant security checks (i.e. BPSS and SC are mandatory requirements) are completed prior to commencement of work
- The Supplier has the right to substitute staff at any point providing the replacement staff are equally qualified/experienced and security cleared
- The Buyer to be updated in advance where resources are moved between project teams or are planned to leave the account, this is to enable the Buyer to manage access and roles.

In addition, the Supplier to provide the Buyer with a progress status report at the agreed point every week.

Following on-boarding and commencement of service, The Buyer and Supplier to conduct periodic review meetings to be conducted every 4 weeks until the termination of the SOW.

The review meeting process to consist of the following:

- The Buyer to facilitate SOW review meetings.
- The Buyer to apply a change control mechanism in line with HMRC approved standards to ensure that any changes in requirements and priorities are impacted and properly agreed with the Supplier.
- The Buyer to assess and validate the SOW delivery against agreed deliverables and standards at the end of each agreed Project Gateway.
- The Buyer to consider any amendments to the SOW to update timings or required work to be created as an addendum and agreed as part of the review process before further work commences.

## Defined Terms

'Buyer'	A UK public sector body, or Contracting Authority, as described in the OJEU Contract Notice, that can execute a competition and a Call-Off Contract within the Framework Agreement
'Buyer Data'	Data that is owned or managed by the Buyer, including Personal Data gathered for user research, eg recordings of user research sessions and lists of user research participants
'Buyer Software'	Software owned by or licensed to the Buyer (other than under or pursuant to this Call-Off Contract), which is or will be used by the Supplier for the purposes of providing the Services
'Call-Off Contract'	The legally binding agreement (entered into following the provisions of the Framework Agreement) for the provision of Services made between a Buyer and the Supplier This may include the key information summary, Order Form, requirements, Supplier's response, Statement of Work (SOW), Contract Change Notice (CCN) and terms and conditions as set out in the Call-Off Contract Order Form
'CDIO Project Manager'	HMRC single point of contact for the project external to DPS
'Charges'	The prices (excluding any applicable VAT), payable to the Supplier by the Buyer under the Call-Off Contract, as set out in the applicable SOW(s), in consideration of the full and proper performance by the Supplier of the Supplier's obligations under the Call-Off Contract and the specific obligations in the applicable SOW
'Data Platform Services (DPS)'	The section of HMRC responsible for managing the project outlined in this SOW
'Design Authority Review (DAR)'	Design Authority Review, is the first main Gateway for most project scenarios
'Deliverable'	A tangible work product, professional service, outcome or related material or item that is to be achieved or delivered to the Buyer by the Supplier as part of the Services as defined in the Order Form and all subsequent Statement of Work
'Discovery'	First phase of an agile service design and delivery process
'Electronic Invoice'	An invoice which has been issued, transmitted and received in a structured electronic format which allows for its automatic and electronic processing
'Equipment'	The Supplier's hardware, computer and telecoms devices, plant, materials and such other items supplied and used by the Supplier (but not hired, leased or loaned from CCS or the Buyer) in the performance of its obligations under the Call-Off Contract
'HMRC'	Her Majesty's Revenue and Customs, for the purpose of this SOW also referred to as the Buyer
'Information'	As described under section 84 of the Freedom of Information Act 2000, as amended from time to time
'Key Staff'	Means the Supplier Staff named in the SOW as such
'Loss'	All losses, liabilities, damages, costs, expenses (including legal fees), disbursements, costs of investigation, litigation, settlement, judgment, interest and penalties whether arising in



	contract, tort (including negligence), breach of statutory duty, misrepresentation or otherwise and 'Losses' will be interpreted accordingly
'Product Orientated Delivery (POD)'	The department structure DPS utilise to better manage project delivery
'POD Lead'	The HMRC single point of contact within DPS for the Project, default if no HMRC POD lead to DPS (HMRC) Extended Leadership Team Additional refer to Annex 8.
'Project'	Task or series of tasks outlined in this SOW which when completed successfully fulfils the specific HRMC requirement
'Property'	The property, other than real property and IPR, issued or made available to the Supplier by the Buyer in connection with a Call-Off Contract
'Services'	Digital outcomes, digital specialists, user research studios or user research participants to be provided by the Supplier under this Call-Off Contract
'Statement of Work' (SOW)	The document outlining the agreed body of works to be undertaken as part of the Call-Off Contract between the Buyer and the Supplier. This may include (but is not limited to) the Statement of Requirements, the Deliverable(s), the completion dates, the charging method. Multiple SOWs can apply to one Call-Off Contract
'Subcontractor'	Each of the Supplier's Subcontractors or any person engaged by the Supplier in connection with the provision of the digital services as may be permitted by Clause 9.18 of the Framework Agreement or the Call-Off Contract
'Supplier'	The Supplier of Digital Outcomes and Specialists services who successfully bid for Call-Off Contracts. The identifying details of the Supplier to be bound by the terms of this Call-Off Contract are set out in the Order Form.
'Supplier Software'	Software which is proprietary to the Supplier and which is or is to be used by the Supplier for the purposes of providing the Services
'Supplier Staff'	All persons employed by the Supplier including the Supplier's agents and consultants used in the performance of its obligations under the Framework Agreement or the Call-Off Contract
'Supplier Staff Liabilities'	Any claims, actions, proceedings, orders, demands, complaints, Losses and any awards or compensation reasonably incurred in connection with any claim or investigation related to employment
'T&M'	Time and Materials payment structure
'Working Day'	Any day other than a Saturday, Sunday or public holiday in England and Wales, Operating hours are a standard 37-hour week, which excludes lunch or any other breaks. HMRC's standard operating hours are between 7am and 8pm, Monday to Saturday, excluding England Bank Holidays. Unless otherwise agreed with the Buyer and the Supplier in the Call-Off Contract

'Work Package'	Individual task or work-related section of the overall Project
'VAT'	Value added tax in accordance with the provisions of the Value Added Tax Act 1994



## Annexes

### Annex 1 – Testing Standards

The following test standards must be adhered to during the delivery phase:

#### Unit Testing

- Unit testing to be documented in Confluence to include steps taken, data used and outcome of each Unit Test (e.g. Pass/Fail)
- $\geq 90\%$  of Unit Tests should pass before code will be accepted into the QA System Test environment

#### System Test

- $\leq 10\%$  of total defects detected during system test expected to be Severity 1
- $\leq 20\%$  of total defects detected during system test expected to be Severity 2

#### Entry criteria into Inter System Integration Test (ISIT)/E2E Test

- No Severity 1 defects carried forward to ISIT/E2E
- $\leq 10\%$  of total defects detected in system test carried forward to ISIT/E2E expected to be Severity 2

#### ISIT/E2E Testing

- $\leq 5\%$  of total defects attributable to DPS detected during ISIT/E2E testing expected to be Severity 1
- $\leq 10\%$  of total defects attributable to DPS detected during ISIT/E2E testing expected to be Severity 2

#### Defect re-testing

- Expect defects to be fixed within 3 attempts. (No test should need to be executed more than 4 times. Initial test that raises defect and 3 re-tests)

#### Defect Fix times

- Sev 1 – 24-48 hours (1-2 working days)
- Sev 2 – 24-72 hours (1-3 working days)
- Sev 3 – 72- 120 hours (3-5 working days)
- Sev 4 – 72 – 192 hours (3-8 working days)

#### Exit criteria

- All Sev 1 defects must be fixed and not carried forward into Production
- All Sev 2 defects must be fixed and not carried forward into Production
- Sev 3 defects can be promoted to production but ONLY under the following circumstances
  - Agreement has been sought and explicitly given from the Product Owner/Business Rep
  - An agreed defect resolution plan is in place and is documented in the Test Completion Report
  - Outstanding defects are no more than 5% of the total number of defects raised.
- Sev 4 defects can be promoted to production but ONLY under the following circumstances
  - Agreement has been sought and explicitly given from the Product Owner/Business Rep

- An agreed defect resolution plan is in place and is documented in the Test Completion Report
- Outstanding defects are no more than 5% of the total number of defects raised.

Annex 2 – Project Hierarchy

Role	Name	Contact
Delivery Lead		
Engagement Manager		
Business Unit Lead		
POD Lead		
Extended Senior Leadership Team		
Senior Leadership Team		

Annex 3 – SOW Amendment

Amendment REF:	
Date:	
Buyer:	
Supplier:	
Reason for amendment:	
Section effected:	
Amendment:	

Signed for on behalf of HMRC	Signed for on behalf of the Supplier
Signed:	Signed:
Name:	Name:
Title:	Title:
Date:	Date:

## Annex 4 – Known Dependencies

The below table is a record of any known Project dependency which exists at the time of signing.

It is acknowledged by both parties that dependencies may not exist at time of signing or may only become known at a future date. The table represents a true reflection of understanding at the time of signing and neither the Buyer or Supplier are accountable for unidentified discrepancies.

Reference:

- SOW Ref
- SOW Ref
- SOW Ref
- SOW Ref
- SOW Ref

## Annex 5 – Payment Gateway Breakdown

Depending on the specific Project, the SOW to specify one of three options below:

Depending on the specific Project, the Authority's Buyer may specify one of the five options below:

### **Option 1 – Discovery based Project**

The Charges agreed for this Discovery Project to be invoiced using the following method:

- Project timeline less than 6 (six) weeks, invoicing to be at the close of the project,
- Project timeline in excess of 6 (six) weeks, invoicing to be on a monthly basis until the earlier of:
  - the Purchase Order for the Project has been exhausted or
  - the Project has completed.

On the 10th calendar day of every month during the Project timeline, the Supplier must submit to the Authority's Buyer a 'Cost to Complete Report' outlining the breakdown of each role that has been used. This must include the number of separate roles that have been utilised, the number of Working Days that the separate roles have worked on the Project and the charges that this results in. Expenses to be clearly identified for each occurrence.

All invoices submitted by the Supplier must conform to the requirements outlined in the Call-Off Contract.

Charges to be invoiced based on a time and materials basis. The Supplier to invoice in accordance with the role that has been utilised, in line with the rates specified within the rate card associated to the Call-Off Contract.

### **Option 2 – Outcome based Project**

The Charges agreed for the Project to be invoiced in instalments as outlined below:

- 25% of the value to be invoiced in instalments following completion of the relevant progress gateway:
  - 4% Successful completion of Design Authority Reviews, without caveats
  - 4% Meeting all Live Service Acceptance Criteria as detailed in the SOW
  - 4% Sign-off of all relevant security artefacts. The Project must meet all Security deliverables outlined within the DPS Sprint 0 activities prior to Security sign off and Business Owner risk acceptance
  - 4% Successful completion of all test phases (as detailed in the Performance Standards & Quality Assurance in the SOW)
  - 9% Invoiced after 30 days from the commencement of the warranty period
- The Parties to also complete a post go-live review (to be scheduled up to 2 months post go-live)
- The remaining 75% of charges to be invoiced in equal instalments upon successful completion of each defined work Sprint.

On the 10th calendar day of every month during the Project timeline, the Supplier must submit to the Authority Buyer a 'Cost to Complete Report' outlining the value invoiced to the

Authority Buyer against the remainder of the agreed Charge for the Project. Expenses to be clearly identified for each occurrence.

All invoices submitted by the Supplier must conform to the requirements outlined in the Call-Off Contract.

### **Option 3 – Velocity based Project**

The Charges agreed for the Project to be paid in instalments as outlined below:

- (i) Up to 25% of the value to be paid in instalments following completion of the relevant and applicable progress gateway:
  - 4% Successful completion of Design Authority Reviews, without caveats
  - 4% Meeting all Live Service Acceptance Criteria as outlined in the SOW
  - 4% Sign-off of all relevant security artefacts. The Project must meet all Security deliverables outlined within the DPS Sprint 0 activities. If the Supplier is unable to access any linked outlined in this document, please contact the Authority who will provide a copy of the related document) prior to Security sign off and Business Owner risk acceptance
  - 4% Successful completion of all test phases (as detailed in the Performance Standards & Quality Assurance.)
  - 9% Completion of a post go-live review (to be scheduled up to 2 months post go-live).
- (ii) The remaining 75% to be paid in equal instalments upon successful completion of each defined work Sprint.

On the 10<sup>th</sup> calendar day of every month (unless agreed in writing) during the Project timeline, the Supplier must submit to the Authority Buyer a 'Cost to Complete Report' outlining the value paid by the Authority Buyer against the remainder of the Agreed Charge for the Project. Expenses to be clearly identified for each occurrence.

All invoices submitted by the Supplier must conform to the requirements outlined in the Call-Off Contract.

### **Option 4**

Any 'run' services must be detailed, by month, in a SOW and invoiced on a monthly basis.

An estimate of applicable Expenses shall be included within the SOW and PO and shall be invoiced as incurred under a separate charging element "Expenses" in accordance with the expenses policy below. Expenses to be clearly identified for each occurrence.

### **Option 5**

1. Any variation to the above options may be agreed on a case-by-case basis by the Authority Buyer for each SOW.

# Annex 6 – Cost Breakdown



## Annex 7 – Supplier Response

## Annex 8 – Definition of Lead POD

### Lead POD

A LEAD POD is always required, irrespective of the number of POD's which are covered.

Regardless of a Lead POD, suppliers within each POD must communicate and actively work with each other to resolve any issues identified in the end-to-end solution.

### Lead SOW

Where there is a Lead POD and HMRC has chosen not to directly manage the Delivery, the Lead SOW to be expanded and include the following responsibilities

#### In scope

- Create, Manage and co-ordinate the overall DPS Delivery plan for the project or product
- Co-ordinate and align the work to deliver DPS Integration testing where the delivery spans multiple POD's
- Co-ordinate and align with T&RS for ISIT and E2E testing activities
- Ensure internal DPS Integration test approach is captured in the Test Strategy
- Ensure upstream Pod supplies sufficient and relevant test data for DPS Integration testing, e.g., DAPM > REDA/AA&C/RSDD
- Escalate to DPS if the delivery goes off plan
- Provide the consolidated weekly report on project or product progress
- Lead POD to provide DPS solution architect to oversee the solution design and getting the approval from the DAR.
- Lead POD delivery lead should coordinate the activities of developing the SOWs for the leading pod and other involved pods.

#### Out of scope

- Manage individual suppliers within other PODs
- Manage other supplier costs
- Have access to any cost sensitive information
- Manage wider customer relationship beyond role in SOW and where appropriate Lead SOW.
- The Lead POD is usually whichever POD is facing off with the customer (front-end change).
- The Lead POD owns the internal and external dependencies, the delivery lead, Technical Business Analyst, Architect is responsible for ensuring all the relevant teams within DPS work together.
- The Lead POD is accountable for the end-to-end delivery, understanding the challenges of all delivery leads in the piece of work.
- The Lead POD makes sure that all the work needed by DPS is understood, tracked, monitored and if needed escalated. (Dependencies understood, managing escalations/issues).
- The Lead POD assists in managing the DPS customer (project/programme manager in the business). Attending the customer meeting on behalf of all the DPS DLs working on that project.
- The Lead POD DL Weekly Status report should include an update of the full end-to-end delivery. Also, the delivery plan should consist of the full end to end delivery (showing the delivery by all teams)



## **2 Call-Off Contract Specification – Deliverables Context**

**SOW Deliverables Background:** [Insert details of which elements of the Deliverables each SOW will address]

**Delivery phase(s):**

**Overview of Requirement:**

## **3 Buyer Requirements – SOW Deliverables**

**Outcome Description:**

**Delivery Plan:**

**Dependencies:**

**Supplier Resource Plan:**

**Security Applicable to SOW:**

The Supplier confirms that all Supplier Staff working on Buyer Sites and on Buyer Systems and Deliverables, have completed Supplier Staff Vetting in accordance with Paragraph 6 (Security of Supplier Staff) of Part B – Annex 1 (Baseline Security Requirements) of Call-Off Schedule 9 (Security).

Different security requirements than those set out in Call-Off Schedule 9 (Security) apply under each SOW, these shall be detailed below and apply only to each SOW:

**Cyber Essentials Scheme:**

The Buyer requires the Supplier to have and maintain a Cyber Essentials Certificate for the work undertaken under each SOW, in accordance with Call-Off Schedule 26 (Cyber Essentials Scheme).

**Additional Requirements:**

**Annex 1** – Where Annex 1 of Joint Schedule 11 (Processing Data) in the Call-Off Contract does not accurately reflect the data Processor / Controller arrangements applicable to this Statement of Work, the Parties shall comply with the revised Annex 1 attached to this Statement of Work.

## **4 Charges**

**Call Off Contract Charges:**

The applicable charging methods for each SOW are:

1. Discovery based
2. Outcome based
3. Velocity based
4. Run services based
5. Any variation to the above options may be agreed on a SOW-by-SOW by the Buyer for each SOW

**Rate Cards Applicable:**

See Expenses Policy in Annex 1 to Call-Off Schedule 5 (Pricing Details and Expenses Policy).

## Annex 1

### Data Processing

Prior to the execution of each Statement of Work, the Parties shall review Annex 1 of Joint Schedule 11 (Processing Data) and if the contents of Annex 1 does not adequately cover the Processor / Controller arrangements covered by this Statement of Work, Annex 1 shall be amended as set out below and the following table shall apply to the Processing activities undertaken under this Statement of Work only:

[Template Annex 1 of Joint Schedule 11 (Processing Data) Below]

Description	Details
Identity of Controller for each Category of Personal Data	<p><b>The Relevant Authority is Controller and the Supplier is Processor</b></p> <p>The Parties acknowledge that in accordance with paragraph 2 to paragraph 15 and for the purposes of the Data Protection Legislation, the Relevant Authority is the Controller and the Supplier is the Processor of the following Personal Data:</p> <ul style="list-style-type: none"> <li>• [Insert the scope of Personal Data for which the purposes and means of the Processing by the Supplier is determined by the Relevant Authority]</li> </ul> <p><b>The Supplier is Controller and the Relevant Authority is Processor</b></p> <p>The Parties acknowledge that for the purposes of the Data Protection Legislation, the Supplier is the Controller and the Relevant Authority is the Processor in accordance with paragraph 2 to paragraph 15 of the following Personal Data:</p> <ul style="list-style-type: none"> <li>• [Insert the scope of Personal Data which the purposes and means of the Processing by the Relevant Authority is determined by the Supplier]</li> </ul> <p><b>The Parties are Joint Controllers</b></p> <p>The Parties acknowledge that they are Joint Controllers for the purposes of the Data Protection Legislation in respect of:</p> <ul style="list-style-type: none"> <li>• [Insert the scope of Personal Data which the purposes and means of the Processing is determined by the both Parties together]</li> </ul> <p><b>The Parties are Independent Controllers of Personal Data</b></p> <p>The Parties acknowledge that they are Independent Controllers for the purposes of the Data Protection Legislation in respect of:</p> <ul style="list-style-type: none"> <li>• Business contact details of Supplier Personnel for which the Supplier is the Controller,</li> <li>• Business contact details of any directors, officers, employees, agents, consultants and contractors of Relevant Authority (excluding the Supplier Personnel) engaged in the performance of the Relevant Authority's duties under the Contract) for which the Relevant Authority is the Controller,</li> <li>• [Insert the scope of other Personal Data provided by one Party]</li> </ul>

	<p>who is Controller to the other Party who will separately determine the nature and purposes of its Processing the Personal Data on receipt e.g. where (1) the Supplier has professional or regulatory obligations in respect of Personal Data received, (2) a standardised service is such that the Relevant Authority cannot dictate the way in which Personal Data is processed by the Supplier, or (3) where the Supplier comes to the transaction with Personal Data for which it is already Controller for use by the Relevant Authority]</p> <p><b>[Guidance</b> where multiple relationships have been identified above, please address the below rows in the table for in respect of each relationship identified]</p>
Duration of the Processing	[Clearly set out the duration of the Processing including dates]
Nature and purposes of the Processing	<p>[Be as specific as possible, but make sure that you cover all intended purposes.</p> <p>The nature of the Processing means any operation such as collection, recording, organisation, structuring, storage, adaptation or alteration, retrieval, consultation, use, disclosure by transmission, dissemination or otherwise making available, alignment or combination, restriction, erasure or destruction of data (whether or not by automated means) etc.</p> <p>The purpose might include: employment processing, statutory obligation, recruitment assessment etc.]</p>
Type of Personal Data	[Examples here include: name, address, date of birth, NI number, telephone number, pay, images, biometric data etc.]
Categories of Data Subject	[Examples include: Staff (including volunteers, agents, and temporary workers), customers/ clients, suppliers, patients, students / pupils, members of the public, users of a particular website etc.]
<p>Plan for return and destruction of the data once the Processing is complete</p> <p>UNLESS requirement under Union or Member State law to preserve that type of data</p>	[Describe how long the data will be retained for, how it be returned or destroyed]

**Call Off Special Schedule 1 – HMRC Mandatory Terms**

**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.
- C.** In case of any ambiguity or conflict, the Authority's mandatory terms in this Schedule will supersede any other terms in the Agreement.

**1. Definitions**

<b>"Affiliate"</b>	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;
<b>"Authority Data"</b>	<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"> <li>(i) supplied to the Supplier by or on behalf of the Authority; and/or</li> <li>(ii) which the Supplier is required to generate, process, store or transmit pursuant to this Agreement; or</li> </ul> <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>
<b>"Charges"</b>	the charges for the Services as specified in Schedule.
<b>"Connected Company"</b>	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;
<b>"Control"</b>	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;
<b>"Controller", "Processor", "Data Subject",</b>	take the meaning given in the UK GDPR;



<b>“Data Protection Legislation”</b>	<p>(a) "the data protection legislation" as defined in section 3(9) of the Data Protection Act 2018; and;</p> <p>(b) all applicable Law about the processing of personal data and privacy;</p>
<b>“Key Subcontractor”</b>	<p>any Subcontractor:</p> <p>(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</p> <p>(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;</p>
<b>“Law”</b>	<p>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;</p>
<b>“Personal Data”</b>	has the meaning given in the UK GDPR;
<b>“Purchase Order Number”</b>	the Authority’s unique number relating to the supply of the Services;
<b>“Services”</b>	the services to be supplied by the Supplier to the Authority under the Agreement, including the provision of any Goods;
<b>“Subcontract”</b>	<p>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;</p>
<b>“Subcontractor”</b>	<p>any third party with whom:</p> <p>(a) the Supplier enters into a Subcontract; or</p> <p>(b) a third party under (a) above enters into a Subcontract, or the servants or agents of that third party;</p>
<b>“Supplier Personnel”</b>	<p>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;</p>
<b>“Supporting Documentation”</b>	sufficient information in writing to enable the Authority to reasonably verify the accuracy of any invoice;
<b>“Tax”</b>	<p>(a) all forms of tax whether direct or indirect;</p>

- (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 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.; 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 6 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 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; it has notified the Authority in writing of any Tax Non-Compliance it is involved in; and and/or 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. 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 it has notified the Authority in writing of any Tax Non-Compliance it is involved in; and 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 **Error! Not a valid bookmark self-reference.** 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 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., notify the Authority in writing of such fact within five (5) Working Days of its occurrence; and and/or 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. 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 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. 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 promptly provide to the Authority: 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 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. to If, at any point during the Term, there is Tax Non-Compliance, the Supplier shall: (inclusive) and 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., 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 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. 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 Clause 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. and 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., 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 Clause 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. and In the event of a Prohibited Transaction being entered into in breach of Clause 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. 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 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. and 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., 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. 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 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: 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 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 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 Commissioners **for Revenue and Customs Act 2005 and related Legislation**, 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*<sup>1</sup>;
  - 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<sup>2</sup>;
  - b. Conduct caught by the General Anti-Abuse Rule<sup>3</sup>;
  - c. Conduct caught by the Halifax Abuse principle<sup>4</sup>;
  - d. Entered into arrangements caught by a DOTAS or VADR scheme<sup>5</sup>;
  - e. Conduct caught by a recognised 'anti-avoidance rule'<sup>6</sup> 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<sup>7</sup>;

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

<sup>2</sup> '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.

<sup>3</sup> "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

<sup>4</sup> "Halifax Abuse Principle" means the principle explained in the CJEU Case C-255/02 Halifax and others

<sup>5</sup> 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.

<sup>6</sup> 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.

<sup>7</sup> 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-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) procedure<sup>8</sup>; 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.**

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<sup>8</sup> 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: 1051-DPS Risking Search Data Discovery –  
SR624231167 (‘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: