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**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: SR648303704

Call-Off Title: HMRC Integration Platform Delivery and Support 2021-23

Call-Off Contract Description:

Support building, transforming and providing on-going support (24/7, 365) to HMRC internal and external Integration Platforms.

The Buyer:

Her Majesty's Revenue and Customs (HMRC)

100 Parliament Street, London, SW1A 2BQ

The Supplier:

Equal Experts UK Limited

Supplier Address: XXXXXXXX

Registration Number: XXXXXXXX

DUNS Number: [XXXXXXXX]

SID4GOV ID: [XXXXXXXX]

#### 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)
1. CCS Core Terms (version 3.0.9)
2. Joint Schedule 5 (Corporate Social Responsibility) RM1043.7
3. 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: 23 December 2021

Call-Off Expiry Date: 22 December 2023

Call-Off Initial Period: 24 months

Call-Off Optional Extension Period: 6 months

Minimum Notice Period for Extensions: 1 month

Call-Off Contract Value: Up to a maximum of £15 million excluding extensions

#### 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

Not applicable.

#### 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 £7.5 million

#### Call-Off Charges

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

1. Capped Time and Materials (CTM)
2. Incremental Fixed Price
3. Time and Materials (T&M)
4. Fixed Price
5. A combination of two or more of the above Charging methods.

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**

**Transition**

**XXXXXXXXXXXXXXXXXXXXXXXXX**

**XXXXXXXXXXXXXXXXXXXXXXXXX**

#### 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

#### XXXXXXXX

#### XXXXXXXX

XXXXXXXX

XXXXXXXX

#### Supplier’s Contract Manager

#### XXXXXXXX

XXXXXXXX

XXXXXXXX

XXXXXXXX

#### 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:

XXXXXXXXXXXXXXXX

#### 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**   |
| **A. KPI: Performance to pay process**  In accordance with an agreed performance to pay process, suppliers submit the following 'inputs':  * accurate and complete supplier reports in a timely manner
* accurate and complete invoices in a timely manner

   | 100% of all inputs submitted   | * All of the inputs are submitted in accordance with the performance to pay process timescales and contain accurate and complete information
 |
| **Source**  | * Supplier Reports/Invoices
 |
| **Owner**  | * To be agreed
 |
| **B. KPI: Supplier People (resourcing)**  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%    | * Targets met for all resources or facilities
* Forecast planning of suitably skilled and security checked resource to match Buyer’s future projects/SOW needs
* Compliance to Authority Behaviour Standards Policy.
 |
| **Source**  | * Project Managers and wider Buyer Team's verification
 |
| **Owner**  | * To be agreed
 |
| **C. KPI: Partnering behaviours and added value**  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%   | * No behavioural problems identified
* Compliance to Authority Behaviour Standards Policy.
* Buyer workshops attended and positive contributions made
* Added value recognised by the programme above provision of compensated skilled resource/facilities
 |
| **Source**  | * Collective feedback on suppliers from both Buyer and other supplier staff
 |
| **Owner**  | * To be agreed
 |
| **D. KPI: People in place (Delivery)**  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%   | * No resources are swapped out due to deficiency in skillset and/or no change of facilities is required
* Compliance to Authority Behaviour Standards Policy.
* No problems identified with quality of work or state of facility
* Supplier is making positive team contributions
* Supplier skills or facilities meet the standards expected
*
 |
| **Source**  | * Project Managers and wider Buyer Team's verification
 |
| **Owner**  | * To be agreed
 |

#### 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:**

Signature: XXXXXXXX

Name: XXXXXXXX

Role: XXXXXXXX

Date: XXXXXXXX

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

Signature: XXXXXXXX

Name: XXXXXXXX

Role: XXXXXXXX

Date: XXXXXXXX

[**Buyer** **guidance**: execution by seal / deed where required by the Buyer]

### Appendix 1

**Statement of Works**

**Statement of Works**

Enterprise Integration Services

Platform Delivery and Support Discovery

Date: December 2021

Summary

|  |  |
| --- | --- |
| **Project/Programme Title** | Platform Delivery and Support Discovery |
| **Framework Agreement** | DOS5 |
| **Call off Agreement** |  |
| **SOW Start Date** | 23/12/2021 |
| **SOW End Date** | 31/01/2022 |
| **Total number of man-days required** | XXXXXXX |
| **Total cost of SOW** | XXXXXXX |

Version Control

|  |  |  |  |
| --- | --- | --- | --- |
| **Filename** | **Version** | **Comments** | **Date** |
| Statement of Work Platform Discovery | 0.1 | Reviewed by XXXXX | 6/12/2021 |
| Statement of Work Platform Discovery | 0.2 | Reviewed by the Supplier | 6/12/2021 |
| Statement of Work Platform Discovery | 0.3 | Reviewed by the Buyer’s Commercial team | 22/12/2021 |
| Statement of Work Platform Discovery | 0.4 |  | 23/12/2021 |

1. Background

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

1. Description of the Requirement

EIS completed a DOS 5 procurement to review their delivery partner for the Platform Delivery and Support. Equal Experts was selected as the delivery partner for the Platform Delivery and Support XXXXXXX

The DOS 5 contract was signed on xx/yy/21.

This Statement of Work covers the deliverables for the period from 23 December 21 to 31 January 22.

1. Deliverables

**Approach**: The Supplier will carry out full discovery activities on all platforms XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

| REF. | ACTIVITY | DELIVERABLE |
| --- | --- | --- |
|  | XXXXXXXXXXXXXXXX | Knowledge transfer plan |
|  | XXXXXXXXXXXXXXXX | Knowledge transfer plan |
|  | XXXXXXXXXXXXXXXX |  |
|  | XXXXXXXXXXXXXXXX | Knowledge transfer plan |
|  | XXXXXXXXXXXXXXXX | Knowledge transfer plan |
|  | XXXXXXXXXXXXXXXX | Knowledge transfer plan |
|  | XXXXXXXXXXXXXXXX | Knowledge transfer plan |
|  | XXXXXXXXXXXXXXXX | Knowledge transfer plan |
|  | XXXXXXXXXXXXXXXX | Knowledge transfer plan |
|  | XXXXXXXXXXXXXXXX | Knowledge transfer plan including a Resource Gap Analysis and Draft Staffing plan |
|  | XXXXXXXXXXXXXXXX | Communications Plan |
|  | XXXXXXXXXXXXXXXX | Transition transfer plan |

1. Responsibilities

The Supplier will be responsible for:

XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX

The Buyer will be responsible for:

XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX

1. Key Performance Standards and Indicators

XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX

1. Locations of work and travel

XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX

1. Reporting and Communications

The Supplier will coordinate their delivery, reporting and communications.

Supplier and Buyer will meet to discuss services required, expected deliverable and ways of working. It is anticipated that the Supplier and the Buyer will undertake Daily Stand-up meetings to:

* Provide Supplier updates on progress and any Blockers
* The Buyer to provide direction on priorities and updates on Blockers previously flagged.
1. Assumptions and Dependencies
	1. Assumptions

|  |  |
| --- | --- |
| REF. | ASSUMPTION |
|  | XXXXXXXXXXXXXXXX |
|  | XXXXXXXXXXXXXXXX |
|  | XXXXXXXXXXXXXXXX |
|  | XXXXXXXXXXXXXXXX |
|  | XXXXXXXXXXXXXXXX |

* 1. Dependencies

The following significant external dependencies on this project have been identified during the production of this SOW response. If the dependencies do not happen as currently expected, the charges and timescales may change.

|  |  |
| --- | --- |
| REF. | NATURE OF DEPENDENCY |
|  | XXXXXXXXXXXXXXXX |
|  | XXXXXXXXXXXXXXXX |
|  | XXXXXXXXXXXXXXXX |
|  | XXXXXXXXXXXXXXXX |
|  | XXXXXXXXXXXXXXXX |
|  | XXXXXXXXXXXXXXXX |
|  | XXXXXXXXXXXXXXXX |

1. Supplier Charges

The estimated charges for Equal Experts work outlined in this SOW is **£XXXX** and will be charged on a Time and Materials basis. Please note that these charges are exclusive of Value Added Tax.

* 1. Payment Schedule

The charges will be invoiced monthly on a Time and Material basis in arrears.

The following table provides a breakdown of the roles, estimated number of days and charges to fulfil this SOW scope.

|  |  |  |  |
| --- | --- | --- | --- |
| **ROLE** | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| XXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| XXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| XXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| XXXXX | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| **TOTAL** |  | XXXXXXXX | XXXXXXXX |

1. Transition

**XXXXXXXXXXXXXXXXXXXXXXXXX**

**XXXXXXXXXXXXXXXXXXXXXXXXX**

**XXXXXXXXXXXXXXXXXXXXXXXXX**

1. Signature

|  |  |
| --- | --- |
| Signed for on behalf of EIS HMRC | Signed for on behalf of the Supplier |
| Signed:  | Signed: |
| Name: XXXXXXXX | Name: XXXXXXXX |
| Title: XXXXXXXX | Title: XXXXXXXX |
| Date: XXXXXXXX | Date: XXXXXXXX |

What Changed

Details of any additional items that were added during the duration of this SOW and why.

|  |  |  |  |
| --- | --- | --- | --- |
| Item | Description | Date Added | Comments |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |

### Annex 1 (Template Statement of Work)

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

Upon execution, this 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.

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

The details set out within this 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.

**Date of SOW:**

**SOW Title:**

**SOW Reference:**

**Call-Off Contract Reference:**

**Buyer:**

**Supplier:**

**SOW Start Date:**

**SOW End Date:**

**Duration of SOW:**

**Key Personnel (Buyer):**

**Key Personnel (Supplier):**

**Subcontractors:**

1. **Call-Off Contract Specification – Deliverables Context**

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

**Delivery phase(s)**: [**Insert** item and nature of Delivery phase(s), for example, Discovery, Alpha, Beta or Live]

**Overview of Requirement**: [**Insert** details including Release Type(s), for example Ad hoc, Inception, Calibration or Delivery]

1. **Buyer Requirements – SOW Deliverables**

**Outcome Description:**

|  |  |  |  |
| --- | --- | --- | --- |
| **Milestone Ref** | **Milestone Description** | **Acceptance Criteria** | **Due Date** |
| MS01 |  |  |  |
| MS02 |  |  |  |

**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).

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

[**Insert if necessary]** ]

**Cyber Essentials Scheme:**

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

**SOW Standards:**

[**Insert** any specific Standards applicable to this SOW (check Annex 3 of Framework Schedule 6 (Order Form Template, SOW Template and Call-Off Schedules)]

**Performance Management:**

[**Insert** details of Material KPIs that have a material impact on Contract performance]

|  |  |  |
| --- | --- | --- |
| **Material KPIs** | **Target** | **Measured by** |
|  |  |  |
|  |  |  |

[**Insert** Service Levels and/or KPIs – See Call-Off Schedule 14 (Service Levels and Balanced Scorecard]

**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.

**Key Supplier Staff:**

|  |  |  |  |
| --- | --- | --- | --- |
| **Key Role** | **Key Staff** | **Contract Details** | **Employment / Engagement Route (incl. inside/outside IR35)** |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |

[**Indicate**: whether there is any requirement to issue a Status Determination Statement]

**SOW Reporting Requirements:**

[Further to the Supplier providing the management information detailed in Paragraph 6 of Call-Off Schedule 15 (Call Off Contract Management), the Supplier shall also provide the following additional management information under and applicable to this SOW only:

|  |  |  |  |
| --- | --- | --- | --- |
| **Ref.** | **Type of Information** | **Which Services does this requirement apply to?** | **Required regularity of Submission** |
| 1. | [**insert**] |
| 1.1 | [insert] | [insert] | [insert] |

1. **Charges**

**Call Off Contract Charges:**

The applicable charging method(s) for this SOW is:

* [Capped Time and Materials]
* [Incremental Fixed Price]
* [Time and Materials]
* [Fixed Price]
* [2 or more of the above charging methods]

[**Buyer** to select as appropriate for this SOW]

The estimated maximum value of this SOW (irrespective of the selected charging method) is £[**Insert** **detail**].

**Rate Cards Applicable:**

[**Insert** SOW applicable Supplier and Subcontractor rate cards from Call-Off Schedule 5 (Pricing Details and Expenses Policy), including details of any discounts that will be applied to the work undertaken under this SOW.]

**Reimbursable Expenses:**

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

[Reimbursable Expenses are capped at [£[**Insert**] [**OR** [**Insert**] percent ([**X**]%) of the Charges payable under this Statement of Work.]

[None]

[**Buyer** to delete as appropriate for this SOW]

1. **Signatures and Approvals**

**Agreement of this SOW**

BY SIGNING this Statement of Work, the Parties agree that it shall be incorporated into Appendix 1 of the Order Form and incorporated into the Call-Off Contract and be legally binding on the Parties:

**For and on behalf of the Supplier**

Name:

Title:

Date:

Signature:

**For and on behalf of the Buyer**

Name:

Title:

Date:

Signature:

### Annex 1

### Data Processing

Prior to the execution of this 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 | **The Relevant Authority is Controller and the Supplier is Processor**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:* [**Insert** the scope of Personal Data for which the purposes and means of the Processing by the Supplier is determined by the Relevant Authority]

**The Supplier is Controller and the Relevant Authority is Processor**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:* [**Insert** the scope of Personal Data which the purposes and means of the Processing by the Relevant Authority is determined by the Supplier]

**The Parties are Joint Controllers**The Parties acknowledge that they are Joint Controllers for the purposes of the Data Protection Legislation in respect of:* [**Insert** the scope of Personal Data which the purposes and means of the Processing is determined by the both Parties together]

**The Parties are Independent Controllers of Personal Data**The Parties acknowledge that they are Independent Controllers for the purposes of the Data Protection Legislation in respect of:* Business contact details of Supplier Personnel for which the Supplier is the Controller,
* 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,
* [**Insert** the scope of other Personal Data provided by one Party 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]

[**Guidance** where multiple relationships have been identified above, please address the below rows in the table for in respect of each relationship identified] |
| Duration of the Processing | [Clearly set out the duration of the Processing including dates] |
| Nature and purposes of the Processing | [Be as specific as possible, but make sure that you cover all intended purposes.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.The purpose might include: employment processing, statutory obligation, recruitment assessment etc.] |
| 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 particularwebsite etc.] |
| Plan for return and destruction of the data once the Processing is completeUNLESS requirement under Union or Member State law to preserve that type of data | [Describe how long the data will be retained for, how it be returned or destroyed] |

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



**AUTHORITY’S MANDATORY TERMS**

1. 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).
2. The Agreement incorporates the Authority’s mandatory terms set out in this Schedule.
3. In case of any ambiguity or conflict, the Authority’s mandatory terms in this Schedule will supersede any other terms in the Agreement.
4. **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”** | 1. 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:
	* + 1. supplied to the Supplier by or on behalf of the Authority; and/or
			2. which the Supplier is required to generate, process, store or transmit pursuant to this Agreement; or
2. 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. |
| **“Connected Company”** | means, in relation to a company, entity or other person, the Affiliates of that company, entity or other person or any other person associated with such company, entity or other person; |
| **“Control”** | the possession by a person, directly or indirectly, of the power to direct or cause the direction of the management and policies of the other person (whether through the ownership of voting shares, by contract or otherwise) and “Controls” and “Controlled” shall be interpreted accordingly; |
| **“Controller”, “Processor”, “Data Subject”,** | take the meaning given in the UK GDPR;  |
| **“Data Protection Legislation”** | * 1. "the data protection legislation" as defined in section 3(9) of the Data Protection Act 2018; and;
	2. all applicable Law about the processing of personal data and privacy;
 |
| **“Key Subcontractor”** | any Subcontractor:1. 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
2. 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:1. the Supplier enters into a Subcontract; or
2. 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”** | 1. all forms of tax whether direct or indirect;
2. national insurance contributions in the United Kingdom and similar contributions or obligations in any other jurisdiction;
3. 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
4. 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:1. the “Economic Operator” means the Supplier or any agent, supplier or Subcontractor of the Supplier requested to be replaced pursuant to Clause ; and
2. 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. |

1. **Payment and Recovery of Sums Due**

## 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:

### the Supplier does so at its own risk; and

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

* 1. 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. 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.
1. **Warranties**
	1. The Supplier represents and warrants that:
		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;
		2. it has notified the Authority in writing of any Tax Non-Compliance it is involved in; and
		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.
	2. If at any time the Supplier becomes aware that a representation or warranty given by it under Clause , and/or 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. In the event that the warranty given by the Supplier pursuant to Clause 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).
2. **Promoting Tax Compliance**
	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.
	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.
	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. If, at any point during the Term, there is Tax Non-Compliance, the Supplier shall:
		1. notify the Authority in writing of such fact within five (5) Working Days of its occurrence; and
		2. promptly provide to the Authority:
3. 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
4. such other information in relation to the Tax Non-Compliance as the Authority may reasonably require.
	1. 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 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.
	2. 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.
	3. If the Supplier:
		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;
		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
		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).

* 1. The Authority may internally share any information which it receives under Clauses to (inclusive) and , for the purpose of the collection and management of revenue for which the Authority is responsible.
1. **Use of Off-shore Tax Structures**
	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.
	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.
	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.
	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).
2. **Data Protection and off-shoring**
	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:
		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:
	2. 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;
	3. the Data Subject has enforceable rights and effective legal remedies;
	4. 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
	5. 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. 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).
3. **Commissioners for Revenue and Customs Act 2005 and related Legislation**
	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.
	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.
	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 above. The Supplier shall monitor the compliance by Supplier Personnel with such obligations.
	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.
	5. In the event that the Supplier or the Supplier Personnel fail to comply with this Clause , 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”)
2. The Economic Operator or Essential Subcontractor (EOS)
3. 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]](#footnote-1)*;
4. 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)*

1. X has been engaged in one or more of the following:
	1. Fraudulent evasion[[2]](#footnote-2);
	2. Conduct caught by the General Anti-Abuse Rule[[3]](#footnote-3);
	3. Conduct caught by the Halifax Abuse principle[[4]](#footnote-4);
	4. Entered into arrangements caught by a DOTAS or VADR scheme[[5]](#footnote-5);
	5. Conduct caught by a recognised ‘anti-avoidance rule’[[6]](#footnote-6) 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;
	6. Entered into an avoidance scheme identified by HMRC’s published Spotlights list[[7]](#footnote-7);
	7. 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))*

1. 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[[8]](#footnote-8); 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.

**Annex 2 Form**

**CONFIDENTIALITY DECLARATION**

CONTRACT REFERENCE: [TBC] (‘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:  |

1. <https://www.iasplus.com/en/standards/ifrs/ifrs10> [↑](#footnote-ref-1)
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. [↑](#footnote-ref-2)
3. “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 [↑](#footnote-ref-3)
4. “Halifax Abuse Principle” means the principle explained in the CJEU Case C-255/02 Halifax and others [↑](#footnote-ref-4)
5. 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. [↑](#footnote-ref-5)
6. 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. [↑](#footnote-ref-6)
7. 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> [↑](#footnote-ref-7)
8. 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. [↑](#footnote-ref-8)