

## DPS FRAMEWORK SCHEDULE 4: LETTER OF APPOINTMENT AND CONTRACT TERMS

### Part 1: Letter of Appointment

Dear Sir/Madam,

#### Letter of Appointment

This letter of Appointment dated 4<sup>th</sup> October 2021 is issued in accordance with the provisions of the DPS Agreement (RM6018) between CCS and the Supplier.

Capitalised terms and expressions used in this letter have the same meanings as in the Contract Terms unless the context otherwise requires.

Order Number:	SR706971620
From:	HMRC ("Customer")
To:	BMG Research Ltd.

Effective Date:	TBC
Expiry Date:	End date of Initial Period: 14/03/2022 End date of Maximum Extension Period: 31/07/2023 Minimum written notice to Supplier in respect of extension: 1 month

Services required:	Set out in Section 2, Part B (Specification) of the DPS Agreement and refined by: <ul style="list-style-type: none"><li>· the Customer's Project Specification attached at Annex A and the Supplier's Proposal attached at Annex B; and</li></ul>
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Key Individuals:	<div style="background-color: black; height: 1.2em; width: 100%;"></div> <p>Information redacted under section 43 (2) of FOI Act 2000.</p>
Guarantor(s)	N/A

Contract Charges (including any applicable discount(s), but excluding VAT):	Total contract value is £175,000.00. The full Contract Charge breakdown can be found within Annex 1 of Schedule 6 of the Contract.
Insurance Requirements	<p>Additional public liability insurance to cover all risks in the performance of the Contract, with a minimum limit of £5 million for each individual claim</p> <p>Additional employers' liability insurance with a minimum limit of £5 million indemnity</p> <p>Additional professional indemnity insurance adequate to cover all risks in the performance of the Contract with a minimum limit of indemnity of £1 million for each individual claim.</p>
Liability Requirements	<b>Suppliers limitation of Liability</b> (Clause <b>Error! Reference source not found.</b> of the Contract Terms);
Customer billing address for invoicing:	Ralli Quays, West Building, 3 Stanley Street, Salford M60 9HL.

GDPR	See Contract Terms Schedule 7 (Processing, Personal Data and Data Subjects)
Alternative and/or additional provisions (including Schedule 8(Additional clauses)):	<p>The additional terms which will apply to this contract are as set out within the following annexes at Schedule 8: a. Annex 1: HMRC Mandatory Clauses</p> <p>b. Annex 2: Protection of Information</p>

**BY SIGNING AND RETURNING THIS LETTER OF APPOINTMENT (which may be done by electronic means) the Supplier agrees to enter a Contract with the Customer to provide the Services in accordance with the terms of this letter and the Contract Terms. The Parties hereby acknowledge and agree that they have read this letter and the Contract Terms.**

Name and Title:

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## ANNEX A

### Customer Project Specification

#### 1. Introduction

- 1.1 HM Revenue & Customs (HMRC) invites suppliers from the Research Marketplace agreement (RM6018) to undertake research aimed at monitoring agent awareness and understanding of Making Tax Digital rules for Income Tax Self -Assessment
- 1.2 HMRC intends for this contract to be in place by 22 October 2021, with initial outputs expected by March 2022 and final outputs expected by July 2023
- 1.3 HMRC will maintain the overall management of the project.
- 1.4 The contract will be awarded to the organisation that is deemed to have submitted the most economically advantageous tender (MEAT). Assessment will be based on the factors outlined in sections 15 to 18.
- 1.5 To ensure fairness all tenderers are required to submit their tenders in accordance with these instructions and any further requirements contained in the invitation letter. Failure to comply could invalidate your tender.

#### 2. Context

- 2.1 HMRC's ambition is to become one of the most digitally advanced tax administrations in the world. Making Tax Digital (MTD) is making fundamental changes to the way the tax system works and transforming tax administration so that it is more effective, more efficient and easier for taxpayers to get their tax right.
- 2.2 VAT-registered businesses with a taxable turnover above the VAT threshold (currently £85,000) have been required to follow the Making Tax Digital (MTD) rules by keeping digital records and using software to submit their VAT returns since April 2019.
- 2.3 In July 2020 it was announced that unincorporated businesses and landlords with annual business or property income above £10,000 will need to follow the rules for MTD for Income Tax from April 2023. This will mean keeping records digitally and sending quarterly summaries of business income and expenses to HMRC using MTD compatible software. In response they will receive an estimated tax calculation based on the information provided to help budget for tax. At the end of the year they can add any non-business information and finalise their tax affairs using MTD compatible software, replacing the need for a Self -Assessment tax return for those within scope. The deadlines for finalising tax affairs and making payments are not changing.
- 2.4 By mandating digital record keeping and submissions, MTD contributes to HMRC's strategic aims. These include addressing the part of the tax gap caused by error and failure to take reasonable care, improving the experience of customers when interacting with HMRC, making it easier for customers to get their tax right and supporting businesses to digitise processes.

- 2.5 HMRC recognises that agents will play a crucial role in supporting their clients to comply with MTD for Income Tax rules. Around 4 million unincorporated businesses and landlords will be brought into MTD from April 2023, over half of which use an agent in some capacity.
- 2.6 Whilst use of agents is not universal, many agents provide businesses with support in understanding MTD's requirements and for ITSA will expect to use them to provide assurance on their quarterly updates and finalising their affairs. For existing MTD users, evidence shows that agents played a crucial role in supporting their clients, for example by advising on software or taking on reporting functions. Currently, there is evidence that shows some agents have a limited understanding of the requirements of MTD for Income Tax and that some are unconvinced of the benefits that MTD could bring to their clients.
- 2.7 Research is required to track and understand awareness and advocacy of MTD for Income Tax rules amongst the agent population to ensure that they understand the requirements, and as a result, are preparing their clients to comply with MTD for Income Tax.
- 2.8 This research will give clear insight into agent understanding and preparatory activity to support their clients in preparation for MTD transition. This will be used to inform stakeholder engagement and communications activities, for supporting the transition of unincorporated businesses and landlords to MTD.
- 2.9 A similar exercise was completed in the run up to April 2019 when VAT registered businesses were required to comply with MTD rules, including the requirement to keep digital records and submit returns using compatible software. The published output of this exercise - Monitoring agents' awareness of Making Tax Digital – is available on GOV.UK.

### 3. Research Aims & Objectives

- 3.1 The aim of this research is to track awareness and advocacy of MTD amongst the agent population from 2021 to 2023 in the lead up to the mandatory deadline for MTD ITSA reporting (April 2023).
- 3.2 The core objectives of this research are to:
  - a. understand the extent of agent awareness and understanding of MTD requirements and upcoming changes relating to ITSA
  - b. understand agent capacity to support and advise their clients to meet their obligations under Making Tax Digital
  - c. understand how agent knowledge and advocacy can best be supported
  - d. identify and understand the extent of agent behaviours and planned activities to support their clients to comply with MTD rules
  - e. understand differences in these aspects between agent groups
  - f. track change in these aspects over time (in response to communications)

### 3.3 The research aims to answer the following questions.

- a. To what extent are agents aware of Making Tax Digital and its application to Income Tax Self Assessment?
- b. To what extent do agents understand the requirements of Making Tax Digital?
- c. What are the most used sources for agents to find out about Making Tax Digital?
- d. What do agents perceive are the benefits for them and their clients in joining MTD for ITSA?
- e. What do agents perceive are the barriers for them and their clients in joining MTD for ITSA?
- f. Do agents feel equipped to advise their clients about MTD for ITSA?
- g. What do agents need to enable them to support their clients to move to MTD for ITSA?
- h. To what extent are agents preparing their clients for MTD for ITSA?

## 4 Methodology & Scope

- 4.1 HMRC recommend that the project aims and objectives will be best met by a short, multi-wave quantitative survey of participants drawn from the population of interest.
- 4.2 The population of interest is agents defined as 'businesses that are paid to deal with the tax affairs of others'. The Supplier must sample agents at the Enterprise level not the individual worker or site level.
- 4.3 The Supplier must not include agents who do not deal with VAT and income tax, such as payroll bureaux, or people who help friends and family on an informal basis.
- 4.4 It is anticipated that the first wave will form a baseline and subsequent waves will enable measurement of difference.

### **Data Collection**

- 4.5 HMRC anticipates that collecting the data by CATI would best meet HMRC's research aims and objectives. However, HMRC is open to the Supplier utilising an alternative method to collect the data as long as the Supplier clearly demonstrates, to HMRC's satisfaction, within their bid how their alternative data collection method:
  - is better suited to engaging the population of interest, and;
  - ensures the broadest representation of the population of interest within the sample.
- 4.6 The Supplier will be required to design and agree a survey questionnaire to meet the stated research needs and any emerging questions according to HMRC's needs and priorities. Proposals must include plans to collaboratively specify and agree detailed question requirements.

- 4.7 We wish to minimise survey length whilst meeting stated research needs. Proposals must include an anticipated survey length and the number of questions, including demographics, and demonstrate within their bid how the design will produce robust findings.
- 4.8 The questionnaire must be piloted with the population of interest to ensure questions are understood, elicit valid data, and can be covered within an acceptable time.
- 4.9 The Supplier will deliver **two** initial survey waves, with the potential for up to two further waves if required. Contractors should propose costs for two waves and an optional cost per additional wave.

### **Sampling**

- 4.10 The Supplier must deliver a sampling approach that balances the need for findings to be robust and provide generalisable insight on the population of interest and usable sub-group analysis.
- 4.11 The Supplier must source an appropriate sample and clearly demonstrate within their bid how they will identify the population of interest and draw an appropriate sample from that population to provide robust analyses. The Supplier must clearly outline the benefits and risks of their chosen approach in their proposal.
- 4.12 The sampling approach must maximise the generalisability of results whilst enabling robust sub-group analysis of the following:
- Agency size (n. clients represented)
  - Geography: rural, sub-urban, urban
  - Membership of professional bodies
- 4.13 The sampling approach must ensure individual participants are not included in more than one wave.
- 4.14 The first wave of the survey will provide a baseline reading of agent awareness and preparedness. The first fieldwork wave must be completed by end February 2022. We wish to plan waves around key communications activity milestones to ensure the impact of the activity is measured at the appropriate time. We anticipate that the subsequent survey waves will broadly follow the dates outlined in the Project Timetable (5.1).
- 4.15 Contractors must submit costs based on an assumption of two survey waves, providing costs for additional waves as options. Tenderers are invited to submit proposals that balance participant number and survey length. Variations in this balance can be submitted in line with section 14, alternative bids.

### **Future Waves**

- 4.16 At the outset of the contract, HMRC only commits to commissioning the first two waves of research under the awarded contract. However, HMRC may also require the Supplier to produce follow-on waves of research to measure ongoing difference.
- 4.17 The anticipated HMRC timescales for the follow-up waves are outlined in the project timetable (5.1).
- 4.18 HMRC anticipates that any future wave will be aligned to the specification for the initial wave as set out within this ITT. For the avoidance of doubt, HMRC anticipates that the requirement for any future wave would be closely aligned to, if not identical to, the requirements set out in the following sections of this ITT:

Section 3 – Research Aims and Objectives

Section 4 – Methodology and Scope

Section 6 – Timetable (HMRC anticipates that the future wave would be expected meet the same project timescales as the initial wave)

Section 8 – Outputs and Deliverables

Section 9 – Quality and Risk Management

Section 10 – Expertise and Capability

Section 11 – Project Management and Contract Administration

Section 22 – Data Security and Protection

Section 23 – Other Ethical Issues

Section 26 – Access to Government Information

- 4.19 HMRC reserves the right to make some minor amendments to the anticipated specification for any future wave(s).
- 4.20 After completion of the deliverables for each wave, HMRC will review whether to proceed with any subsequent waves within the scope of the contract. HMRC reserves the right at the end of the delivery of each wave to commission the subsequent quantitative wave outside of the awarded contract.
- 4.21 If HMRC chooses to proceed with any future wave and is interested in delivering it within the scope of this contract, then the Supplier will work with HMRC to discuss the research needs and potential research approaches to clarify the potential approach, issues and timescales.
- 4.22 Should HMRC wish to proceed with the Supplier's proposals as a result of these discussions, the Supplier will then provide a detailed written work plan for the subsequent wave. The Supplier will commit to proposing a strategy which delivers the greatest value for money to HMRC in terms of time, cost and quality.
- 4.23 HMRC will review the work plan and then decide whether to proceed with that approach or not. HMRC reserves the right at this stage to cancel the work or to commission it outside of this contract. HMRC also reserves the right to make some suggestions or amendments to the proposed strategy if in agreement with the Supplier. If HMRC decides to proceed then the written work plan will form the basis of the Statement of Requirements for that wave.
- 4.24 Assuming that HMRC agrees to the proposal, this agreement will be formalised through the issuing and signing of a separate Statement of Work form detailing the cost assignment and the invoicing dates.
- 4.25 Should HMRC wish to proceed with a future wave under the scope of this contract and there are no amendments to HMRC's requirements as stated at 4.20, then the costs submitted by the Supplier during the tender for the subsequent wave will be fixed within the subsequent statement of work. Any cost amendments required as a result of potential changes to HMRC's requirements will be calculated using the rate card submitted by the successful supplier at tender stage.



## 5 Timetable

- 5.1 The timeline provided below is indicative of the timelines expected by HMRC. Tenderers are required to demonstrate in their tenders that they will be able to complete the research within the below timelines or sooner.

Activity	Date
Deadline for queries on ITT	4pm 15 September 2021
HMRC response to ITT queries	4pm 17 September 2021
<b>Deadline for response to ITT</b>	<b>5pm 24 September 2021</b>
Contract awarded	22 October 2021
Set-up meeting	w/c 1 November 2021
Fieldwork materials signed-off	w/c 6 December 2021
Fieldwork Phase 1	1 February to 18 February 2022
Presentation of Phase 1 Findings	w/c 14 March 2022
Break – HMRC review	
Fieldwork Phase 2	July 2022
Presentation of Phase 2 Findings	September 2022
Optional Fieldwork Phase 3	November 2022
Optional Phase 3 Findings	January 2023
Optional Fieldwork Phase 4	May 2023

Final presentation of findings including optional phases if taken	Not later than July 2023
Final outputs signed-off, project close	Not later than September 2023

5.2 The successful supplier will be expected to attend a set-up meeting in the week commencing 4 October 2021.

5.3 All stages of the contract must be completed by July 2023.

## 6 Length of Contract

6.1 The contract will be in place for 2 years and 6 months with an optional extension period of 3 months.

## 7 Outputs

7.1 The Supplier must deliver the following outputs:

- a. An initial detailed project plan including key dates and milestones, clearly indicating any actions for HMRC and key points where presentations could be made to key HMRC stakeholders to discuss interim findings at each stage, emerging recommendations and next steps
- b. An initial scoping/start-up meeting(s) at the start of the project. Under COVID19 restrictions a face-to-face meeting is unlikely to be viable so these interactions should be planned online. This may require content to be split over two planned sessions. The supplier should be prepared to outline their plan for the research at this meeting.
- c. A short PowerPoint deck (c.12-15 slides) detailing a summary of key findings after each survey wave, to be presented to stakeholders and shared with HMRC.
- d. Face-to-face presentation including PowerPoint deck of final findings/ recommendations at the end of the study
- e. The option for additional face-to-face presentations including PowerPoint deck of findings and recommendations during the year – please provide cost for this separately.
- f. SPSS data files, and data tables after each wave. All open-ended responses must be included. This must include all cases, all variables, including analysis variables such as cross breaks, clear labelling, correct bases and all coded responses incorporated.
- g. A final report of the final research findings which must be clearly written and suitable for publication (c.10-12 pages), including copies of research materials and any technical methodological details in the appendices.

- h. We also require a one page 'stand-alone' summary of the research incorporating the key findings and any insights which can be circulated to stakeholders.
  - i. Weekly progress updates in live phases from the contractor's project manager, including progress against milestones and actions needed by the contractor and HMRC.
- 7.2 All summaries, reports, data outputs (eg tables and graphs) and presentations should be provided in an electronic format, compatible with Microsoft Office applications. All presentations and reports should be concise and written in plain English. They should be of a high (publishable) standard suitable for online publication. HMRC expects all drafts to be complete, to have been proof-read before delivery and for data in the drafts to have been quality assured. HMRC may arrange for any final reports produced to be peer-reviewed, either in-house or externally. Tenderers should assume that reports, questionnaires and presentations will need to be amended in the light of comments made by the Departments and that at least two drafts will normally be required before agreeing a final draft. Allowance should be made for this in the timetable for the research.
- 7.3 Tenderers must be able to make a commitment to provide Welsh translation for the final research report that will be published on gov.uk. and allowance for this should be included in the budget. This does not include any presentation slides or interim findings. Outputs for internal use by HMRC will not require Welsh Translation.
- 7.4 Contractors are also reminded that any research reports to be published on [www.gov.uk](http://www.gov.uk) must meet the accessibility requirements for public sector bodies' publications:  
  
<https://www.gov.uk/guidance/accessibility-requirements-for-public-sector-websites-and-apps#accessibility-standards>
- 7.5 All summaries, reports, data outputs (eg tables and graphs) and presentations should be provided in an electronic format, compatible with Microsoft Office applications. All presentations and reports should be concise and written in plain English. They should be of a high (publishable) standard suitable for online publication. HMRC expects all drafts to be complete, to have been proof-read before delivery and for data in the drafts to have been quality assured. HMRC may arrange for any final reports produced to be peer-reviewed, either in-house or externally.
- 7.6 HMRC will require draft copies of all key documents, such as draft questions, stimulus, presentation charts and summary reports. These are to be submitted in sufficient time for comments to be incorporated into the final version and for HMRC's approval to be given for production of the final version to take place.
- 7.7 HMRC requires an anonymised copy of all datasets produced as part of this project. These should be in a format compatible with SPSS and SAS

## 8 Quality and Risk Management

- 8.1 Tenderers must include a project plan and time schedule for the work that identifies the main tasks and key milestones that will be used to monitor progress, indicating clearly where HMRC is expected to contribute.
- 8.2 Tenderers should include a quality control plan with their proposal, which should demonstrate their internal procedures to assure quality control. In particular, this should include details of the quality assurance process for data analysis and presentation; assurance of the quality of interviews undertaken and recording of results; assurance activities to ensure the sample is recruited as agreed, and assurance activities to ensure any subcontractors are delivering services of appropriate quality.
- 8.3 Proposals should also include an assessment of the key risks to this project. This should identify the most significant risks to successful completion of the programme of work, assess the degree of risk (likelihood and impact), and set out strategies for minimising these risks and managing the consequences if problems occur. A risk register template is at Annex B.

## 9 Expertise and Capability

- 9.1 HMRC acknowledges that considerable resources are required for the successful delivery of this project to time. It is possible that agencies invited to tender have the skills and ability within their organisation to undertake all or part of this research but do not have sufficient resources required to successfully deliver the whole research requirement. We therefore encourage agencies to collaborate with other suppliers if required to ensure that they are fully capable of undertaking this work.
- 9.2 HMRC is looking for suppliers who can demonstrate that their proposed team incorporates those with:
  - a. Experience of delivering research to understand awareness and impact of communications activity to provide insights and inform future communications.
  - b. Relevant expertise and experience in the proposed methodology
  - c. Expertise in the identification and recruitment of participants
- 9.3 Proposals should summarise the skills and expertise that particular members of staff bring to the team and clearly identify the project manager, with CVs included as an annex.
- 9.4 The proposal should specify details of which parts (if any) of the project will be subcontracted, the name of the sub-contractor who will work on the project, their

experience of related research, and their responsibilities within the project. If it is proposed to sub-contract any of the work, the same details as those provided by the tenderer should be given about the qualifications, experience and responsibilities of staff involved along with a description of their respective roles and the management arrangements put in place. Ultimately, the successful contractor will be held to account for the performance of any sub-contractor and needs to demonstrate their confidence to successfully manage sub-contractors. This should also be considered for any joint submissions, as the second contractor will be treated as a subcontractor.

## 10 Project Management and Contract Administration

- 10.1 [REDACTED] is HMRC Manager for this project. They will be responsible for the day to day management of the contract. Once the contract has been awarded, all contact with HMRC concerning the project should be made through them. The research organisation will be required to appoint a contract manager who will act as the principal point of contact for the Department.
- 10.2 The research organisation will be expected to work closely with the HMRC project manager and through them, with internal customers within HMRC throughout the duration of the contract. They must be kept informed of progress and be involved in key decisions. Proposed changes in project staffing (at all levels) or deviations from the agreed work programme must be discussed and agreed with the project manager in advance. [REDACTED] is responsible for all decisions that involve funding.
- 10.3 In costing your tender you should allow for attendance at a minimum of 3 meetings. The majority of meetings are expected to take place online. These might include the following:
- a. Project set-up meeting;
  - b. Presentation of key findings for each wave
  - c. Presentation of final results and final analysis.

**Information redacted under section 43 (2) of FOI Act 2000.**

## 11. Tax Compliance

### 11.1 General

- 11.1.1 As referred to in Regulation 57(3) and 57 (4) of the Public Contracts Regulations, Tenderers may be subject to mandatory or discretionary exclusion if they are found to be in breach of obligations relating to the payment of taxes or social security contributions.
- 11.1.2 HMRC, as a revenue collecting Government Department, reserves the right to (a) conduct revenue compliance checks and enquiries throughout the procurement process and (b) exclude any economic operator from participation in the competitive procurement exercise and/or potential delivery of the contract or framework agreement

where it can demonstrate the non-payment of taxes or social security contributions, including in instances where no binding legal decision has been taken by a judicial or administrative body.

## 11.2 Scope and Conduct of the Revenue Compliance Checks

11.2.1 HMRC will undertake revenue compliance checks in connection with the fulfilment of obligations relating to the payment of taxes and social security contributions over the last three years of trading.

11.2.2 Where revenue compliance enquiries identify certain circumstances such as, but not necessarily limited to those listed below, the Tenderer may be required to provide additional explanations or background information necessary for a full understanding of the situation:

- a. time to pay arrangements;
- b. late payment of taxes;
- c. late payment of taxes resulting in interest charges; and
- d. a breach of obligations, which has been established by a judicial or administrative body having final and binding ruling in accordance with the legal provisions of the country in which it is established or with those of any of the jurisdictions of the United Kingdom.

20.2.3 Decisions whether to exclude any party will be taken on a case by case basis and will take account of (a) the regulatory provisions, (b) any clarification or additional information that might subsequently be provided by the Tenderer, (c) information available to HMRC from its own resources by virtue of its special status as a revenue collecting Department and administrator of direct and indirect taxes and (d) any other relevant information from any other appropriate source.

## 12. HMRC eTrading System

21.1 HMRC has a “Purchase Order Mandatory Policy” and with effect from 11th November 2019 will process all purchase orders and all invoices using its eTrading system, provided by SAP Ariba.

21.2 Successful Tenderers are required to register on the SAP Ariba Network in order to transact with HMRC via the eTrading system and to ensure that they will continue to be able to receive purchase orders from and issue invoices to HMRC.

21.3 Registration for HMRC’s eSourcing and eTrading portals is undertaken concurrently and instructions are set out here:  
<http://hmrc.suppliереu.ariba.com/ad/register/SSOActions?type=full>. SAP Ariba will not charge suppliers to HMRC, VOA or RCDTS to register on the SAP Ariba Network and suppliers will not incur any fees when transacting with HMRC, VOA or RCDTS across HMRC’s eTrading system. However, fees may apply when transacting with suppliers’ other customers over the SAP Ariba Network.

21.4 Suppliers to HMRC, VOA and RCDTS are not required to invest in any additional products or services from SAP Ariba or from any other supplier in order to transact with HMRC, VOA or RCDTS using HMRC's eTrading system.

21.5 Payment will be made by BACS within 30 days of receipt of a valid invoice.

### **13. Data security and protection**

- 13.1 The successful contractor will be required to submit a security plan in their tender submission. This will detail your approach to safeguarding confidential information including your company policies for handling sensitive documents and computer files from unauthorised access. This will contain details of how the following will be administered:
- a. How tenderers will hold data on sampled participants;
  - b. How long tenderers will keep data on sampled participants;
  - c. What details about participants will be passed to recruiters and/or interviewers; and
  - d. How tenderers will destroy data once they have been used. This must include originally transferred data files, copies of data files held on all computers, and copies held on archived back-up systems.
- 13.2 If you intend to involve sub-contractors at any stage of the project, please include details of how you will ensure their compliance with all aspects of the Security Plan.
- 13.3 The Security Questionnaire submitted at tender stage will form the Security Plan within the contract.
- 13.4 A Security Plan questionnaire is attached (please see Annex C) which is assessed on a pass/fail basis. Where suppliers are unable to meet HMRC's data security requirements, they will not be awarded the contract.
- 13.5 Where the highest scoring bidder is not awarded the contract due to failing to meet HMRC's data security requirements as per 22.3, HMRC reserves the right to award the contract to the next highest scoring bidder, subject to that bidder meeting HMRC's data security requirements.

### **14. Other Ethical Issues**

- 14.1 To preserve confidentiality and anonymity, details of individual participants in the research must not be included in the analysis and reports.
- 14.2 Published outputs of statistics will be consistent with statistical disclosure guidelines, as advised by HMRC.

### **15. Procurement Transparency**

- 15.1 HMRC is obliged to publish tender documents for all contracts with a whole life value of over £10,000. It is a condition of bidding for this work that applicants agree to the subsequent publication of the contract once awarded.
- 15.2 If Bidders believe that any of the information requested is commercially sensitive they should provide such information in a separate letter marked as such.
- 15.3 HMRC ITTs are commercially sensitive documents; the contents of any HMRC ITT should not be divulged to those without a business need to know.

## 16. Access to Government Information

- 16.1 Under the Government Code of Practice on Access to Government Information, the Department must reserve the general right to disclose either information about your tender or the tender itself, including your price or range of prices, once a contract is awarded. However, you may request that certain information is not disclosed if to do so would prejudice your legitimate commercial interests. Requests for nondisclosure must accompany your tender and include clear and substantive justification together with a time limit when any confidential information could be disclosed – this is not normally expected to be more than 7 years. It would be helpful, if appropriate, if you could keep the areas that you consider should not be disclosed separate from other areas of your tender. The terms of any confidentiality agreement (not the items themselves – they would remain confidential) would, if necessary, be available for publication.

## 17. Financial Capacity

- 17.1 HMRC will act in accordance with the Public Contracts Regulations 2015 and Cabinet Office Procurement Policy Note 02/13 (Supplier Financial Risk Issues) when specifying any minimum financial standards and undertaking financial assessments.
- 17.2 Where considered appropriate, on the basis of a financial assessment, award of contract may be conditional on a successful Tenderer providing a Parent Company Guarantee. If the guarantor is a charity, HMRC would need to establish whether anything in the charity's constitution prevents them from performing this role and, if so, whether an alternative guarantor may be required. Where suppliers are unable to satisfy HMRC's minimum financial standards, they will not be awarded the contract.



## **ANNEX B**

### **Supplier Proposal**



**Information redacted under section 43 (2) of FOI Act 2000.**