

Crown Commercial Service

Call Off Order Form for Management Consultancy Services

FRAMEWORK SCHEDULE 4

CALL OFF ORDER FORM

PART 1 – CALL OFF ORDER FORM

SECTION A

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

The Supplier agrees to supply the Services specified below on and subject to the terms of this Call Off Contract.

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

Order Number	SR648509840
From	HM Revenue & Customs ("CUSTOMER" or "HMRC")
To	Deloitte LLP ("SUPPLIER" or "DELOITTE")
Date	01/07/2021 ("DATE")

SECTION B

1. CALL OFF CONTRACT PERIOD

1.1.	Commencement Date: 01/07/2021
1.2.	Expiry Date: End date of Initial Period: 31/03/2022 Minimum written notice to Supplier in respect of extension: Not Applicable

2. SERVICES

2.1	<p>Services required:</p> <p>In Call Off Schedule 2 (Services)</p> <p>HMRC requires Complex and Transformational consultancy services to support its Technology Sourcing Programme (TSP). Deloitte will work closely with the SRO and Programme Director to define, orchestrate and integrate delivery across all workstreams, providing advisory input and advice on how to accelerate delivery if required.</p> <p>The principles associated with how Deloitte's support will be provided are set out in Call Off Schedule 2 (Services), Appendix A (Statement of Works).</p>
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3. PROJECT PLAN

3.1.	<p>Project Plan: [In Call Off Schedule 4 (Project Plan)]</p> <p>The services will be provided in accordance with the TSP Programme Plan and the overarching Statement of Works set out in Appendix A.</p> <p>Any timetable will be dependent on the parties fulfilling their respective responsibilities.</p>
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4. CONTRACT PERFORMANCE

4.1.	<p>Standards:</p> <p>Applicable standards for this contract are per Section 11, Standards and Quality, detailed in the Call Off terms for RM6008 which can be accessed via the CCS website.</p>
4.2	<p>Service Levels/Service Credits:</p> <p>Not applied</p>
4.3	<p>Critical Service Level Failure:</p> <p>Not applied</p>
4.4	<p>Performance Monitoring:</p> <p>Not applied</p>
4.5	<p>Period for providing Rectification Plan:</p> <p>Applicable period for providing Rectification Plan can be viewed in Clause 39.2.1(a) of the Call Off Terms for RM6008 which can be accessed via the CCS website.</p>




5. PERSONNEL

5.1	Key Personnel:
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	<u>Customer</u> <div style="background-color: black; width: 100px; height: 1.2em; margin-bottom: 5px;"></div> <u>Supplier</u> <div style="background-color: black; width: 100px; height: 1.2em; margin-bottom: 5px;"></div> <div style="background-color: black; width: 100px; height: 1.2em; margin-bottom: 5px;"></div> <p>Key Personnel specific to the Statement of Work are identified in Appendix A.</p>
5.2	Relevant Convictions (Clause 28.2 of the Call Off Terms): <p>As per Clause 28.2 of the Call Off terms for RM6008 which can be accessed via the CCS website.</p>

6. PAYMENT

6.1	<p>Call Off Contract Charges (including any applicable discount(s), but excluding VAT): In Annex 1 of Call Off Schedule 3 (Call Off Contract Charges, Payment and Invoicing)</p> <p>The anticipated value of the Contract is £5.4m (£600k per month for nine months).</p> <p>This reflects a continuation of the Deloitte team in a similar to size and structure to that in place during May and June 2021.</p> <p>The services will be delivered on a time and materials basis, managed by HMRC in line with approved spending limits. TSP is a fast paced Programme, and Deloitte will be expected to respond at pace to support Programme priorities as they emerge.</p> <p>Additional Statements of Work may be agreed between the parties as the work progresses from time to time.</p> <p>Other Matters:</p> <ol style="list-style-type: none"> 1) The Supplier will be responsible for delivery of activities described in Appendix A. 2) The activities will be in support of outputs to be delivered by the workstreams, aligned to Programme outcomes. 3) Outputs will be agreed monthly with the relevant Workstream Lead and, where required, the Programme Director. 4) Deloitte will report weekly to the relevant workstream lead on the progress of their activities, the status of their outputs/deliverables and any risks / issues in delivery. 5) Supplier performance in delivery of the activities will be managed via monthly meetings between the Deloitte Engagement Partner (<div style="background-color: black; width: 100px; height: 1.2em; display: inline-block;"></div>) and the Programme Director.
6.2	<p>Payment terms/profile (including method of payment e.g. Government Procurement Card (GPC) or BACS): In Annex 2 of Call Off Schedule 3 (Call Off Contract Charges, Payment and Invoicing)</p>

	The payment method for this Call-Off Contract is by BACS transfer through the HMRC Ariba network as set out in the mechanics in 6.1 above. The Supplier will issue electronic invoices. The Customer will pay the Supplier within 30 days of receipt of a valid invoice.
6.3	<p>Reimbursable Expenses:</p> <p>Reimbursable Expenses are not permitted within the M25 Greater London area unless expressly permitted by the HMRC Work Manager.</p> <p>Reimbursable Expenses incurred for activity outside of the M25 Greater London area will be permitted with the prior agreement of the HMRC Work Manager, in accordance with HMRC's T&S Policy.</p>
6.4	<p>Customer billing address (paragraph 7.6 of Call Off Schedule 3 (Call Off Contract Charges, Payment and Invoicing)):</p> <p>The supplier will issue electronic invoices via the Ariba Network.</p> <p>HM Revenue & Customs   </p>
6.5	<p>Call Off Contract Charges fixed for (paragraph 8.2 of Schedule 3 (Call Off Contract Charges, Payment and Invoicing)):</p> <p>9 Call Off Contract Months from the Call Off Commencement Date</p>
6.6	<p>Supplier periodic assessment of Call Off Contract Charges (paragraph 9.2 of Call Off Schedule 3 (Call Off Contract Charges, Payment and Invoicing)) will be carried out on:</p> <p>Not Applicable</p>
6.7	<p>Supplier request for increase in the Call Off Contract Charges (paragraph 10 of Call Off Schedule 3 (Call Off Contract Charges, Payment and Invoicing)):</p> <p>Via agreement in writing between the parties</p>

7. LIABILITY AND INSURANCE

7.1	<p>Estimated Year 1 Call Off Contract Charges:</p> <p>The sum of £5,400,000 to be paid in line with agreed resource requirements. Additional Statements of Work may also be agreed in line with the standard change control process.</p>
7.2	Supplier's limitation of Liability (Clause 37.2.1 of the Call Off Terms);

	Applicable Supplier's total aggregated liability are available in Clause 37.2.1 of the Call Off terms for RM6008 which can be accessed via the CCS website
7.3	Insurance (Clause 38.3 of the Call Off Terms): Applicable Insurance terms are available in Clause 38.3 of the Call Off Terms for RM6008 which can be accessed via the CCS website.

8. TERMINATION AND EXIT

8.1	Termination on material Default (Clause 42.2 of the Call Off Terms): The Customer may terminate this Call Off Order Form in accordance with Clause 42.2.1(c) of the Call Off Terms which can be accessed via the CCS website, by issuing a termination notice of 10 Working Days.
8.2	Termination without cause notice period (Clause 42.7 of the Call Off Terms): In accordance with clause 42.7 of the Call off Terms for RM6008 which can be accessed via the CCS website.
8.3	Undisputed Sums Limit: In Clause 43.1.1 of the Call Off Terms for RM6008 which can be accessed via the CCS website.
8.4	Exit Management: Under the terms of the Contract, the Supplier must commit to co-operating with the customer to ensure efficient Exit Management as Statement of Works packages are completed. The Supplier must ensure that knowledge transfer to the Customer's team is a fundamental part of the Exit Management process. Four weeks prior to the planned end date of the completion of the work, at the Customer's request, the Supplier must provide an Exit Management Plan. The Exit Management Plan must describe: <ul style="list-style-type: none"> • what further activities are needed by the Customer to continue to deliver the Programme effectively; • how any knowledge retained by the Supplier's team needed to complete such activities efficiently will be transferred to the Customer team (on the understanding that the Customer's team may include contractors and third parties) and the content format and location for any formal knowledge transfer sessions where required.

9. SUPPLIER INFORMATION

9.1	Supplier's inspection of Sites, Customer Property and Customer Assets: Where co-location of the Supplier's team and the Customer's team is required for the delivery of the Services relating to any individual Work Package, the Customer will provide all office accommodation at the following address: HMRC [REDACTED]
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	<p>The Customer will also provide any equipment needed, such as personal computer (Microsoft Surface Pro), to any member of the Supplier's team as required for the duration period agreed in any Work Package.</p> <p>Upon completion of the Work Package the Supplier must ensure that all the Supplier's team members return any equipment provided by the Customer in full working order. Where any such equipment is not returned then the Supplier will be responsible for any replacement costs.</p>
9.2	<p>Commercially Sensitive Information:</p> <p>Any information relating to the following provided by the Supplier will be considered to be commercially sensitive/confidential and exempt from disclosure under the Freedom of Information Act 2000 ("FOIA"):</p> <ul style="list-style-type: none"> • Personal information (CV's, contact details etc.) • Pricing, including details of our cost base or insurance arrangements • Proprietary information • Approach and/or methodologies <p>The Government's Transparency Agenda may require the publication of Government contracts. In accordance with guidance issued by GPS and the Code of Practice for FOIA, the Customer will consult the Supplier regarding the redaction (as envisaged in the GPS guidance and Code of Practice) of certain parts of the contract, including those areas identified above, for this work.</p>

10. OTHER CALL OFF REQUIREMENTS

10.1	<p>Recitals (in preamble to the Call Off Terms):</p> <p>Recital A</p> <p>Refer to the preamble of the Call Off terms for RM6008 which can be accessed via the CCS website.</p>
10.2	<p>Call Off Guarantee (Clause 4 of the Call Off Terms):</p> <p>Not required</p>
10.3	<p>Security:</p> <p>The 'Short Form - Paragraphs 1-5' Call Off Schedule 7: Security contained in the Call Off terms for RM6008 which can be accessed via the CCS website will apply.</p> <p>The Security Management Plan can be found in Appendix C.</p>
10.4	<p>ICT Policy:</p>

	<p>The Supplier's team must ensure that when they are using equipment provided by the Customer they must comply with the Customer's ICT/Security policies.</p> <p>When the Supplier's team members are accessing the Customer's systems using the Customer's equipment the ICT/Security policies can be located at the following URL: https://intranet.prod.dop.corp.hmrc.gov.uk/section/how-do-i/get-helpsecurity/securityinformation-zone</p> <p>The Supplier must ensure that all team members are made aware of the need to comply with ICT/Security policy</p>
10.6	<p>Business Continuity & Disaster Recovery:</p> <p>Not applied</p> <p>Disaster Period: Not applied</p>
10.7	NOT USED
10.8	<p>Protection of Customer Data (Clause 35.2.3 of the Call Off Terms):</p> <p>It is not envisaged that this contract will involve the processing of Customer Data but should this arise then Clause 35.2.3 of the Call Off terms for RM6008 which can be accessed via the CCS website will apply.</p>
10.9	<p>Notices (Clause 56.6 of the Call Off Terms):</p> <p>Customer's postal address and email address:</p> <p>HMRC Commercial Directorate ██████████ ██████████ ██████████ ██████████</p> <p>Supplier's postal address and email address:</p> <p>Deloitte LLP ██████████ ██████████ ██████████ ██████████</p>
10.10	<p>Transparency Reports</p> <p>In Call Off Schedule 13 (Transparency Reports)</p> <p>Not Applied</p>

10.11	Alternative and/or Additional Clauses from Call Off Schedule 14 and if required, any Customer alternative pricing mechanism: Customer's additional Clauses will apply as provided in Appendix B.	
10.12	Call Off Tender: In Schedule 16 (Call Off Tender) Not Applicable	
10.13	Publicity and Branding (Clause 36.3.2 of the Call Off Terms) As per Clause 36.3 of the Call Off Terms for RM6008 which can be accessed via the CCS website	
10.14	Staff Transfer Call Off terms for RM6008 which can be accessed via the CCS website, Schedule 10, Staff Transfer Parts A and B Not Applied.	
10.15	Processing Data Call Off Schedule 17	
It is not anticipated that personal data will be processed within this contract. If data processing conditions change throughout the contract life, the below table must be completed.		
Contract Reference:		SR648509840
Date:		01/07/2021
Description Of Authorised Processing		Details
Identity of the Controller and Processor		
Use of Personal Data		
Duration of the processing		
Nature and purposes of the processing		
Type of Personal Data		
Categories of Data Subject		
10.16	MOD DEFCONs and DEFFORM Call Off Schedule 15 <i>Not Applied</i>	

FORMATION OF CALL OFF CONTRACT

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

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

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

For and on behalf of the Supplier:

Name and Title	
Signature	
Date	

For and on behalf of the Customer:

Name and Title	
Signature	
Date	

Appendix A: Statement of Works

Statement of Work			
Title	Technology Sourcing Programme –TSP Strategy Design & Delivery Support		
Date raised	1 June 2021	To commence	1 st July 2021
Contract Ref. Number	SR648509840	Purchase Order Number	TBC
Part 1 – Customer Requirement <i>(completed by HMRC)</i>			
Description	<p>This Statement of Work requires Deloitte to continue supporting TSP in through its Delivery phase and must be focused on delivery of the programme Outcomes.</p> <p>Monthly strategy/review meetings will include the opportunity to make further recommendations and observations within a forum which must as a minimum be with SRO and PD. TSP will formally respond to recommendations and observations.</p> <p>Context HMRC's contracts for the delivery of its IT Systems and Services allow the efficient collection of taxes and duties through legacy and new technologies. HMRC provides multiple IT platforms and existing and emerging technologies and infrastructure to support the collection of UK and EU taxes and payment of benefits.</p> <p>The IT landscape is complex and HMRC faces a continuing challenge to obtain ever greater value for money and it is the Department's intention to transform how it contracts for the provision of IT Services and move from aged contracts to an environment where there is greater competition, greater innovation, use of shorter and more flexible contracting mechanisms and rapid adoption of new technologies.</p> <p>It is intended that the HMRC Technical Sourcing Programme (TSP) will deliver this Transformation by enabling the supply of digital, data engineering and other capabilities to match demand and service expectations.</p> <p>HMRC is seeking support from a Service Provider with expertise and a proven track record in the following:</p> <ol style="list-style-type: none"> 1) Designing and implementing a Functional Model, processes, capability and capacity required to deliver and run a complex IT supply chain in the short and long term; 2) Working as an integrated part of a programme that includes CDIO, Commercial, HR, Financial and Legal and policy stakeholders to build a stable and successful Target Supply Chain Model; 3) Structuring and delivering complex procurements to deliver the Target Supply Chain Model and provide associated capability; 4) Producing detailed plans and roadmaps to move from the 'As-Is' to the 'To-Be' and deliver disaggregation, exit, transition and standing-up of live services; 5) Orchestrating delivery with adjacent HMRC programmes and supplier-to-supplier transitions to support and align timeline and delivery approach. <p>Principles for the TSP Strategic Partner relationship</p> <p>1) Alignment of all parties around the programme's strategic goals</p>		

Deloitte will need to work with HMRC to manage multiple relationships. It is critical that all parties are firmly aligned behind strategic goals, otherwise, individual commercial ambitions start to erode trust within the supply chain. Deloitte will advise on the complex TSP which will include, but not be limited to the planning, design, diagnostics, review, analytics, stakeholder engagement, management & communication required to ensure that HMRC achieve the delivery of the TSP.

2) Strategic Partner presence and key relationships

As our strategic partner, a fundamental component of the value Deloitte can deliver will be to provide insight and challenge at the most senior levels in the Programme. It will be essential for Deloitte to provide senior resource to be integral to key governance meetings including Programme Board as well as meeting one to one with leadership and key, executive stakeholders.

Whilst at all times HMRC will retain overall accountability for its decisions and actions, HMRC commits to consider, review as part of governance collectively with Deloitte, and where agreed, act on the advice of Deloitte as its strategic partner.

3) Clarity of roles and responsibilities

HMRC will need to balance the number of commercial interfaces, and clarity of responsibility across each of them – including the responsibility for risk mitigation. Deloitte will provide programme management advice and collaborate with HMRC on the management of several related projects across all the workstreams and pillars (complex and transformational), including; project coordination, transformation, benefits, stakeholder management and communications. Without clarity on the boundaries between the HMRC, Deloitte and the suppliers selected for change, transition and commercial scope, then gaps can emerge, which can result in future financial liabilities, potential delay and negative impact on programme timescales and momentum.

4) Performance management and delegation of authority

As the strategic partner, Deloitte will need to be able to direct other suppliers. If this is not in place HMRC will face a range of challenges which undermine value for money and benefit delivery. To achieve this, HMRC will need to make sure suppliers understand and act in accordance with this principle. Deloitte will provide advice on the selection, segmentation, risk and return, reviews, prioritization and control of the various projects within each of the workstreams and pillars of TSP to ensure that strategic objectives are achieved within the specific timeframe. HMRC will be seeking Deloitte view on other suppliers' performance.

Operating Agreement

For the arrangement of suppliers to be successful and deliver HMRC's goals, and for Deloitte to take on risk in delivery, Deloitte and HMRC act as one regarding other third party suppliers to the programme and Deloitte must be empowered to drive delivery across other suppliers. To enable this, an operating agreement will be put in place between HMRC, Deloitte and all third party TSP suppliers (and/or contractual clauses in the contracts between HMRC and its TSP suppliers) to ensure that Deloitte has the ability to:

- Access TSP suppliers' TSP related data in line with HMRC rights
- Direct suppliers on behalf of HMRC
- Escalate within TSP supplier governance in line with HMRC's rights in event of under-performance
- Recommend remedies for use where other suppliers are not delivering
- Surge resources to meet delivery, subject to commercial agreement

In addition, HMRC commits to involve Deloitte in all aspects of initial and subsequent contract negotiations with TSP suppliers.

	<p>5) Transformation Management Support To support the TSP, Deloitte will provide transformation management support related to the total functional and supply chain change including changes to capabilities, delivery structures, tools, or processes and external changes including functional redesign, delivery systems or means of engagement with stakeholders.</p> <p>6) Functional Change Support HMRC will ensure that our colleagues are treated with respect whilst seeking to move to a new functional model. Working with Deloitte as our strategic partner, Deloitte will provide advice, guidance and professional support focusing on the provision of high quality impartial, functional and expert advice for the identification of innovative Functional Model, capability uplift, supply chain, change management, transition and sourcing solutions and recommendations. This to include the involvement in supporting HMRC to formulate transformational policy and provide strategic advice in terms of the end to end TSP.</p> <p>7) Value for money HMRC is procuring these services under a pre-competed framework, with the resources required from the Service Provider under the T&M arrangement subject to at least monthly review and agreement between the SRO, Programme Director and the Service Provider.</p> <p>Changes to Scope Subject to following the standard HMRC governance processes, there will be a number of people that can amend the scope of this Statement of Work (SoW) via change control, these people are:</p> <ul style="list-style-type: none"> • HMRC - Chief Digital and Information Officer • HMRC - TSP SRO <p>Supplier and HMRC will carry out monthly reviews of the activities undertaken and agree any changes of direction of the Supplier resources as required and associated statements of work where required.</p>
<p>Resource knowledge requirements</p>	<p>Supplier Leadership Team:</p> <p>██████████ will remain Engagmeent Partner for the planned nine-month period. ██████████ ██████████ will provide further partner support.</p>

	<p>██████████ will be Delivery Director, leading across all aspects of Deloitte's day to day delivery activities and providing direct delivery support to the Programme Director.</p> <p>██████████ will remain Deloitte Engagement Director, leading on our contractual and commercial arrangements with HMRC (except for a period of planned parental leave June – August 2021).</p> <p>Other Resource Matters:</p> <p>Named resources – ██████████ and ██████████ (until planned overseas relocation in Mar 2022).</p> <p>Other resources are expected to remain unchanged, subject to changes in requirements and discussion with the Programme Director.</p> <p>Resources proposed by Deloitte must be reviewed and agreed with the PD before appointment.</p> <p>All resources leaving TSP must provide a minimum of 14 days for knowledge transition to the newly approved resource(s).</p> <p>Deloitte will have minimum of 5 years' experience of:</p> <ul style="list-style-type: none"> • Major Technology Disaggregation Programmes • Programme Management; • Portfolio Management; • IT Architecture; • Dependency management (delivery, financial, and design); • Supply Chain Strategy; • Supplier Relationship Management; • Strategic Supplier Management; • Technology Operating Model development; • Public Sector Procurement; • Complex IT Supplier disaggregation, exit and transition execution; and • Stakeholder engagement.
Knowledge transfer requirements	Knowledge transfer obligations will be fulfilled through the joint working approach. If required, further knowledge transfer requirements will be agreed between HMRC and the Deloitte where appropriate above the stated outcomes.
Reporting requirements	In advance of a monthly review meeting, Deloitte will submit a monthly performance self-assessment against the KPIs set out in Annex A and the review framework areas set out in Annex B.
Security clearance requirements	BPSS
Operating assumptions	<ul style="list-style-type: none"> • Delays caused by circumstances outside Deloitte's control will be subject to change control and will not incur any penalty or loss. • In providing support, we expect to discuss ideas with HMRC and to show HMRC drafts products which will be superseded by final outputs. Therefore in line with good industry

practice, HMRC will not rely on any draft or oral comments or advice unless its content has been finalised and confirmed with HMRC as a final version.

- In line with good industry practice, Deloitte's work in connection with this project will be performed for HMRC's sole benefit and should only be used for the purpose described in the contract. Except as otherwise expressly agreed, no one other than HMRC may rely on the outputs and/or information derived from them and we accept no responsibility to anyone else to whom the outputs are shown or into whose hands they come.
- Whilst Deloitte may review and comment on legal agreements, it will not provide legal advice. Deloitte will not be responsible for carrying out due diligence on or providing specialist or technical advice except as specifically identified above.
- HMRC will obtain appropriate legal, technical or other specialist advice (including financial advice that is not in scope unless subsequently agreed as a variation to Deloitte's scope).
- HMRC's resources with whom Supplier works will appropriately represent the geographic, business unit and functional splits affected by the project where practicable.
- HMRC will provide the required financial, spend and other data in a timely fashion, covering the full scope of any areas of analysis within scope. Where the full scope or time period of analysed areas can't be covered by the available data, co-development of assumptions to cover the shortfall.
- Whilst the supplier will provide deliverables it is not solely responsible for the deliverables as such will require input from HMRC to achieve these.
- The deliverables as agreed may change due to the agile nature of the Programme Delivery model.
- HMRC will provide access to key Financial, Commercial, CDIO and other stakeholders to give overviews of provided data and information, and where required, for co-development of materials.
- It is assumed that the Programme Director of TSP will be the primary Customer tasker to the Supplier.
- Model development. Deloitte will develop a model based on discussions and agreement with HMRC as to the required content, format and functionality (which will be documented in a model specification agreed by HMRC) and having regard to HMRC's requirements as set out in the tender documentation, providing updates and drafts to HMRC at regular intervals. Deloitte will work with HMRC to populate the model with the data HMRC require and will also draft user instructions, which will include the key assumptions used by the model in deriving the key outputs. As noted above, drafts of the model and user instructions will be superseded by final versions of the model and user instructions and accordingly should be destroyed or returned to us
- Customer will provide a suitably sized and senior team to work alongside the Supplier Personnel in order to co-deliver the project.
- Nothing in the Call Off Contract will make the Supplier Personnel employees of Customer.
- The Supplier Personnel will be working under the direct supervision of Customer and their work will not be subject to Supplier review or quality control procedures unless otherwise agreed. Customer is responsible for directing, managing and supervising the Supplier Personnel, for determining that the scope and quality of the Deloitte

	<p>Personnel's work is sufficient and appropriate for Customer's needs and for oversight of all work performed by the Supplier Personnel.</p> <ul style="list-style-type: none"> • Customer will be responsible for meeting the legal obligations regarding the health and safety and insurance of the Supplier Personnel whilst on Customer premises or business. • The Supplier Personnel will be entitled to holiday during the Term of the Call Off Contract. The Supplier Staff will also be entitled to be absent in order to attend essential team/group meetings or specific training courses applicable to Supplier Personnel's grade (in relation to which Supplier will use its reasonable endeavours to minimise the disruption to Customer), or to discharge personal or professional commitments. The Supplier Personnel will inform Customer of all such dates and where possible will seek Customer's approval to take holiday and attend any such events that arise after the Commencement Date and such approval will not be unreasonably withheld or delayed. • The Supplier and the Supplier Personnel will be data controllers for the purposes of the Data Protection Legislation. Customer agrees that the Supplier and Customer will be independent controllers of Personal Data under this Call-Off Contract for the purposes of the Data Protection Legislation. • Customer will not ask Supplier Personnel to perform any acts which might cause the Supplier Personnel to be presented to third parties as having Customer to bind Customer or make commitments on Customer's behalf. • Customer acknowledges that the Supplier will be using contractors to provide the Services and such contractors shall be contracted for using the Supplier's standard terms for sub-contracting services.
Customer Responsibilities	<ul style="list-style-type: none"> • To ensure timely availability of key programme staff • To ensure timely access to all information and templates necessary to enable Deloitte to complete the activities assigned to its resources following agreement of the project plan • That HMRC will notify Deloitte promptly if any of the information or data HMRC has provided becomes inaccurate or if any of HMRC's requirements change • That HMRC will identify and make available appropriately skilled resources where required as part of this SoW • That HMRC will provide access where required to external stakeholders, including Cabinet Office and HM Treasury, and will lead on that engagement in a timely fashion. • That HMRC will provide clear governance and approval routes for this engagement, and provide routes for rapid issue resolution where necessary • That HMRC will provide administrative support for booking & workshop support • That HMRC will prioritise this work effectively against other competing demands • That HMRC shall make available the required HMRC subject matter experts, and other third parties where required, for the attendance and input at the associated workshops and meetings required to deliver the activities. • An important part of the Financial Model development process will be for HMRC to spend time reviewing the model to ensure that HMRC are fully comfortable that it is being developed in accordance with HMRC's expectations. This process is critical in helping build confidence in the model and its outputs. As part of the development process, and prior to releasing a final draft version for HMRC's own

	<p>acceptance testing, Supplier will subject the model to a phase of focused development testing. Supplier draw HMRC's attention, however, to the fact that it is generally not practicable to test a computer spreadsheet to the extent whereby it can be assured that all errors have been detected.</p> <ul style="list-style-type: none"> • Model handover and knowledge transfer. In line with good industry practice, Supplier will undertake a formal model release process, through which HMRC will acknowledge that HMRC have completed HMRC's acceptance testing and accept responsibility for the model, including its assumptions, input data, projections and associated documentation. The model will include a cover page which incorporates an explanation of the purpose of the model and a click box disclaimer designed to protect HMRC and us from claims by or responsibility to third parties. Industry good practice would recommend that this disclaimer is not removed. The model is intended for use solely by HMRC. Supplier will expect HMRC to seek our written permission to use it for other purposes or by other parties for which or for whom it has not been designed, so that Supplier have an opportunity to consider its appropriateness for such use. • HMRC is solely responsible for the accuracy and completeness of the data provided to us for the purposes of our work. Supplier will not audit or verify any client data provided to us, unless specifically agreed in writing between us. • Supplier will not be responsible for reviewing, testing or detecting any errors in models that HMRC provides to us or asks us to rely on; and • Supplier will not provide HMRC with a copy of any model which Supplier has developed or used solely to enable us to provide other services, unless Supplier specifically agrees to do so. Any such models have been developed solely for our internal use and incidental to the services and Supplier disclaims any responsibility for their use by HMRC.
Processing Data	<p>The content below sets out details of the Processing of Client Personal Data as required by Article 28(3) GDPR.</p> <ol style="list-style-type: none"> 1. Identity of Data Controller – HMRC 2. Identify of Data Processor – Deloitte LLP 3. Identity of Subprocessors used: Concentra Consulting Limited, a company incorporated under the laws of England with company number 05454622 of [REDACTED] 4. Use of Personal Data: For the purposes of this engagement, Deloitte will be acting as a data processor utilising OrgVue software by Concentra. The data will be input, by Deloitte and HMRC, into Concentra's software, which is stored and hosted by Concentra using AWS servers in Ireland. Deloitte will analyse agreed data for the purpose of advising the client on the current and future

organisation design under the instruction of the Deputy Director for the TSP Programme.

5. Subject matter, nature and purpose of processing: To create and manage a baseline of headcount to design alternative organisation designs.
6. Duration of the processing: For the term of the Call Off Contract
7. Types of Personal Data and categories of data subjects:
 - Data Subject: Employees of HMRC. Types of Personal Data: Anonymised Employee PID, Anonymised Line Manager PID, Perm/ Temp, Grade, SIP Profession, FTE, FT/PT, Age Bracket, Date to CS, Years to CS, Payroll Area, SIP Position Text, Weekly Hrs, Line of Business, Group, Business Area, Delivery Group, Pay Band, Salary Cost, Profession Data, Job Role, Role Level, Resource Type, Potential FMA Level 2 Mapping, Potential FMA Level 1 Mapping, Functional Capability Unique Reference
 - Data Subject: Contingent Labour employed by HMRC. Types of Personal Data: Anonymised Employee PID, Anonymised Line Manager PID, Payroll Area, Data Information validated, HMRC/RCDTS/CDIO, Invoiced Supplier, Current contract start date, current contract end date, previous contract start date, Pay Rate, Day Rate Conversion, Salary Cost, Contract Cost, Pay per hour/ day/ month, Cost Centre Code, Business Area, Delivery Group, Job Role, Potential FMA Level 2 Mapping, Potential FMA Level 1 Mapping, Pay Band, Functional Capability Unique Reference
 - Data Subject: External suppliers to HMRC. Types of Personal Data: Anonymised Employee ID, Dummy Manager ID, Payroll Area, Business Unit, Job Role, Perm/ Flex Resource, Grade/ band, Location, Employment status, Contracted Working hours, Contractual notice period, Contract service line alignment, Annual Cost
8. Access: Access to OrgVue by DHSC and Deloitte will be limited to the following individuals: [REDACTED] (Deloitte), [REDACTED] (Deloitte)
9. All orgvue client data remains within the secure tenant environment, is not removed nor processed on USB media or other Concentra systems. By default, Concentra has no access to orgvue client data, with HMRC / Deloitte exclusively responsible for managing access control to the orgvue tenant. Within the AWS infrastructure environment, IAM (Identity and Access Management) is used with strict policies for segregation of duty, with the principle of least privilege carefully addressed to control Concentra administrator access to underlying AWS infrastructure. Multi-Factor authentication has been implemented for all privileged access by Concentra administrators. As previously stated, these privileges do not include access to client data. Concentra Developers have access only to the necessary source code repositories to support the work they are active on. IAM authentication and roles are used by the build and configuration management services for provisioning and maintenance.

	10. Authorization within the orgvue application is managed through support for both Role (RBAC) and Attribute based Access Control (ABAC).
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Annex A – Required Services

Area	Sub Area	Activities
Leadership	Support to SRO and Programme Director	<ul style="list-style-type: none"> • Provide advice on complex public sector procurement and operating model programme delivery • Provide advice on public sector technology and transformation programme strategy • Provide advice on PAR and central government approvals and engagement • Support drafting of senior stakeholder and ministerial briefings and updates • Attend and contribute to Programme Board and other critical meetings • Co-ordination of the Strategic Advisory Forum • Support to programme leadership alignment and coordination
Functional Model	<p>Strategic support for Functional Model Workstream lead</p> <p>NOT CURRENTLY REQUIRED AT 1 JULY 2021</p>	<ul style="list-style-type: none"> • Manage, track and report against progress of Functional Model projects, highlighting delivery issues and gaps against good practice based on experience of delivering comparable programmes elsewhere, and proposing appropriate mitigation plans • Maintain target Supply Chain Model and Delivery Classifications, reflecting changes arising from capability reviews, procurement schedules, delivery models • Provide insight into planning and delivery of IT organisation design, IT process and service architecture, including industry standard tools and templates • Co-ordinate and orchestrate the delivery of a Target Operating Model vision for 2025, working with senior stakeholder across CDIO and key programme stakeholders, covering key dimensions of the TOM. • Cross-Workstream and Pillar co-ordination and alignment, including with Commercial, Supply Chain, Transition, HR and Finance. • HMRC personnel upskilled through integrated team working • Specific outputs will be agreed with Workstream lead on a month by month basis

Area	Sub Area	Activities
	Delivery support for Service Readiness Project NOT CURRENTLY REQUIRED AT 1 JULY 2021	<ul style="list-style-type: none"> • Provide subject matter expertise, guidance and quality review for outputs relating to the Service Readiness project. • Support the Project Manager in co-ordinating and orchestrating delivery of underpinning service readiness dependencies from across CDIO stakeholders and TSP Programme stakeholders where required.
	Delivery support for People and Organisation Project NOT CURRENTLY REQUIRED AT 1 JULY 2021	<ul style="list-style-type: none"> • Support the Project Manager in co-ordinating and orchestrating the management of people data across TSP • Support the Project Manager in co-ordinating and orchestrating TSP commissioned activities driven from the COO, e.g. Organisation Design and Role alignment • Support the Project Manager in co-ordinating and orchestrating alignment with HR colleagues to support TUPE projects and Trade Union engagement
People Data	People Data and Organisation Design support to the COO	<ul style="list-style-type: none"> • Provide subject matter expertise, guidance and quality review for outputs and deliverables relating to the People and Organisation project including: <ul style="list-style-type: none"> ○ Insource/Outsource boundaries ○ Organisation Design Principles, guardrails & controls ○ Organisation Design (TS2)

Area	Sub Area	Activities
Supply Chain	Strategic Support to Supply Chain Workstream Lead	<ul style="list-style-type: none"> • Oversight and management of supply chain activity required to successfully deliver the Procurement Delivery Projects (PDPs). • Supply Chain Workstream and PDP planning, including review and updates to PDP structure and scope, and cross-PDP dependency, risk and issue management • Cross-Workstream and Pillar co-ordination and alignment, including with Commercial, Functional Model, Transition, HR and Finance. • Strategic support to Programme and Commercial Leadership as required on public sector procurement, exit and transition and HMT Green Book related matters. Experience, insight into and identification of Public Sector procurement good practice • Continuous improvement activities, including harvesting and helping to embed lessons learned
	Delivery support to PDPs	<p>For PDPs where Deloitte personnel perform a PDP delivery role including, but not limited to, Project Manager and Business Analyst:</p> <ul style="list-style-type: none"> • Execution of PDP delivery activities including project management, drafting of documentation, facilitation of workshops and meetings and stakeholder engagement • Support to market engagement • PDP mobilisation and ongoing advisory/coaching support to PDP Project Managers and Project Teams • PDP incident and problem support and resolution • TUPE and related pensions advisory support to the Programme and HR, with a focus on supporting the commercial aspects of related discussions with suppliers.

Area	Sub Area	Activities
	Delivery support to Supply Chain Business Case Sub-Stream	<ul style="list-style-type: none"> • Provide insight and challenge to the Workstream Lead to support faster, simplified delivery • Delivery of Green Book compliant, 5 case Business Cases and approval documentation: <ul style="list-style-type: none"> ○ Facilitate overall drafting and completion of business cases and approval documentation ○ Directly draft elements of business cases and approval documentation where requested ○ Support assurance and approvals, including internal and external questions, challenge and conditions relating to project business cases and approval papers. ○ Provide Business Case expertise to projects and programmes beyond TSP as required • Support approvals and governance: <ul style="list-style-type: none"> ○ Provide insight into Programme governance and value realisation approaches challenged drawing on experience of tech disaggregation programmes ○ Support TSP engagement (working level) with CAI, Cabinet Office, Government digital Services and HM Treasury ○ Support evolution of the Assurance and Approvals process for TSP projects and Programme • Provide guidance and templates to relevant teams to support quality and consistency of OBCs produced • Upskill Business Case team through integrated team working
Exit and Transition	Strategic and Delivery Support to Transition Workstream Lead	<ul style="list-style-type: none"> • Strategic support to Exit and Transition Leadership as required to help ensure end-to-end consideration of exit and transition matters through the full life-cycle of Procurement Delivery Projects. • Provide capability as required to support the exit and transition activity, including but not limited to Project Management and Business Analysis capability.
Programme Performance	Programme Performance Workstream Leadership	<ul style="list-style-type: none"> • Drive Programme integration across programme workstream and delivery teams • Identification of Programmatic risks, issues and dependencies • Provision of additional strategic capacity to support priority programmatic activities as defined by the Programme Director (i.e support to development of strategic and delivery focused documents, plans, products) • Provision of strategic/cross-cutting coordination steer and guidance to ensure workstream delivery aligns with the overarching objectives and priorities of the programme • Support to the Programme Director to resolve delivery issues that occur • Working with the Programme Director and wider delivery teams to develop briefing material to support stakeholder discussions

Area	Sub Area	Activities
	Programme Performance Delivery	<ul style="list-style-type: none"> • Maintain the overall programme plan on an ongoing basis • Use HMRC ServiceNow to provide tools and templates to TSP project managers to enable capture of timely and accurate management information • Subject information received from project managers to challenge and quality control • Review, execute and maintain the Programme change approach • Support delivery and coordination of Governance and review activities including drafting and coordination of material for PAR and senior stakeholders • Maintain and update the governance approach, process and timetable • ServiceNow best practise guidance produced and maintained, Programme resources upskilled through integrated working • Liaise with the Service Central Programme to agree changes to ServiceNow to meet the programme requirements
Finance	Strategic Support to the Finance Lead	<ul style="list-style-type: none"> • Provide insight and experience from managing financial aspects of other large, complex programmes • Challenge the Finance Workstream activity plan, priorities and outputs • Support preparation for and delivery of key stakeholder and governance meetings
	Delivery Support to the Finance Workstream NOT CURRENTLY REQUIRED AT 1 JULY 2021	<ul style="list-style-type: none"> • Support in development of HMG compliant benefits, cost and financial modelling and presentation • Work with Commercial, Supply Chain and Functional Model teams to establish robust Should Cost Models • Capability uplift of the Finance team through integrated team working



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

"Affiliate"	in relation to a body corporate, any other entity which directly or indirectly Controls, is Controlled by, or is under direct or indirect common Control with, that body corporate from time to time;
"Authority Data"	<p>(a) the data, text, drawings, diagrams, images or sounds (together with any database made up of any of these) which are embodied in any electronic, magnetic, optical or tangible media, and which are:</p> <ul style="list-style-type: none">(i) supplied to the Supplier by or on behalf of the Authority; and/or(ii) which the Supplier is required to generate, process, store or transmit pursuant to this Agreement; or <p>(b) any Personal Data for which the Authority is the Controller, or any data derived from such Personal Data which has had any designatory data identifiers removed so that an individual cannot be identified;</p>
"Charges"	the charges for the Services as specified in the Agreement.
"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; take the meaning given in the GDPR;
“Controller”, “Processor”, “Data Subject”, “Data Protection Legislation”	(a) the GDPR, the Law Enforcement Directive (Directive EU 2016/680) and any applicable national implementing Laws as amended from time to time; (b) the Data Protection Act 2018 to the extent that it relates to processing of personal data and privacy; (c) all applicable Law about the processing of personal data and privacy;
“GDPR”	the General Data Protection Regulation (Regulation (EU) 2016/679);
“Key Subcontractor”	any Subcontractor: (a) which, in the opinion of the Authority, performs (or would perform if appointed) a critical role in the provision of all or any part of the Services; and/or (b) with a Subcontract with a contract value which at the time of appointment exceeds (or would exceed if appointed) ten per cent (10%) of the aggregate Charges forecast to be payable under this Call-Off Contract;
“Law”	any applicable Act of Parliament, subordinate legislation within the meaning of section 21(1) of the Interpretation Act 1978, exercise of the royal prerogative, enforceable community right within the meaning of section 2 of the European Communities Act 1972, regulatory policy, guidance or industry code, judgment of a relevant court of law, or directives or requirements of any regulatory body with which the Supplier is bound to comply;
“Personal Data”	has the meaning given in the GDPR;
“Purchase Order Number”	the Authority’s unique number relating to the supply of the Services;
“Services”	the services to be supplied by the Supplier to the Authority under the Agreement, including the provision of any Goods;
“Subcontract”	any contract or agreement (or proposed contract or agreement) between the Supplier (or a Subcontractor) and any third party whereby that third party agrees to provide to the Supplier (or the Subcontractor) all or any part of the Services, or facilities or services which are material for the provision of the Services, or any part thereof or necessary for the management, direction or control of the Services or any part thereof;
“Subcontractor”	any third party with whom: (a) the Supplier enters into a Subcontract; or

	(b) a third party under (a) above enters into a Subcontract, or the servants or agents of that third party;
“Supplier Personnel”	all directors, officers, employees, agents, consultants and contractors of the Supplier and/or of any Subcontractor of the Supplier engaged in the performance of the Supplier’s obligations under the Agreement;
“Supporting Documentation”	sufficient information in writing to enable the Authority to reasonably verify the accuracy of any invoice;
“Tax”	<p>(a) all forms of tax whether direct or indirect;</p> <p>(b) national insurance contributions in the United Kingdom and similar contributions or obligations in any other jurisdiction;</p> <p>(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</p> <p>(d) any penalty, fine, surcharge, interest, charges or costs relating to any of the above,</p> <p>in each case wherever chargeable and whether of the United Kingdom and any other jurisdiction;</p>
“Tax Non-Compliance”	<p>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:</p> <p>(a) the “Economic Operator” means the Supplier or any agent, supplier or Subcontractor of the Supplier requested to be replaced pursuant to Clause 4.3; and</p> <p>(b) any “Essential Subcontractor” means any Key Subcontractor;</p>
“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 the Agreement. Without prejudice to the generality of the invoicing procedure specified in the Agreement, the Supplier shall procure a Purchase Order Number from the Authority prior to the commencement of any Services and the Supplier acknowledges and agrees that should it commence Services without a Purchase Order Number:

2.1.1 the Supplier does so at its own risk; and

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

2.2 Each invoice and any Supporting Documentation required to be submitted in accordance with the invoicing procedure specified in the Agreement shall be submitted by the Supplier, as directed by the Authority from time to time via the Authority’s electronic transaction system.

- 2.3** If any sum of money is recoverable from or payable by the Supplier under the Agreement (including any sum which the Supplier is liable to pay to the Authority in respect of any breach of the Agreement), that sum may be deducted unilaterally by the Authority from any sum then due, or which may come due, to the Supplier under the Agreement or under any other agreement or contract with the Authority. The Supplier shall not be entitled to assert any credit, set-off or counterclaim against the Authority in order to justify withholding payment of any such amount in whole or in part.

3. Warranties

3.1 The Supplier represents and warrants that:

- 3.1.1** in the three years prior to the Effective Date, it has been in full compliance with all applicable securities and Laws related to Tax in the United Kingdom and in the jurisdiction in which it is established;
 - 3.1.2** it has notified the Authority in writing of any Tax Non-Compliance it is involved in; and
 - 3.1.3** no proceedings or other steps have been taken and not discharged (nor, to the best of its knowledge, are threatened) for the winding up of the Supplier or for its dissolution or for the appointment of a receiver, administrative receiver, liquidator, manager, administrator or similar officer in relation to any of the Supplier's assets or revenue and the Supplier has notified the Authority of any profit warnings issued in respect of the Supplier in the three years prior to the Effective Date.
- 3.2** If at any time the Supplier becomes aware that a representation or warranty given by it under Clause 3.1.1, 3.1.2 and/or 3.1.3 has been breached, is untrue, or is misleading, it shall immediately notify the Authority of the relevant occurrence in sufficient detail to enable the Authority to make an accurate assessment of the situation.
- 3.3** In the event that the warranty given by the Supplier pursuant to Clause 3.1.2 is materially untrue, the Authority shall be entitled to terminate the Agreement pursuant to the Call-Off clause which provides the Authority the right to terminate the Agreement for Supplier fault (termination for Supplier cause or equivalent clause).

4. Promoting Tax Compliance

- 4.1** All amounts stated are stated exclusive of VAT, which shall be added at the prevailing rate as applicable and paid by the Authority following delivery of a valid VAT invoice.
- 4.2** To the extent applicable to the Supplier, the Supplier shall at all times comply with all Laws relating to Tax and with the equivalent legal provisions of the country in which the Supplier is established.
- 4.3** The Supplier shall provide to the Authority the name and, as applicable, the Value Added Tax registration number, PAYE collection number and either the Corporation Tax or self-assessment reference of any agent, supplier or Subcontractor of the Supplier prior to the provision of any material Services under the Agreement by that agent,

supplier or Subcontractor. Upon a request by the Authority, the Supplier shall not contract, or will cease to contract, with any agent, supplier or Subcontractor supplying Services under the Agreement.

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

4.4.1 notify the Authority in writing of such fact within five (5) Working Days of its occurrence; and

4.4.2 promptly provide to the Authority:

(a) details of the steps which the Supplier is taking to resolve the Tax Non-Compliance and to prevent the same from recurring, together with any mitigating factors that it considers relevant; and

(b) such other information in relation to the Tax Non-Compliance as the Authority may reasonably require.

4.5 The Supplier shall indemnify the Authority on a continuing basis against any liability, including any interest, penalties or costs incurred, that is levied, demanded or assessed on the Authority at any time in respect of the Supplier's failure to account for or to pay any Tax relating to payments made to the Supplier under this Agreement. Any amounts due under this Clause 4.5 shall be paid in cleared funds by the Supplier to the Authority not less than five (5) Working Days before the date upon which the Tax or other liability is payable by the Authority.

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

4.7 If the Supplier:

4.7.1 fails to comply (or if the Authority receives information which demonstrates to it that the Supplier has failed to comply) with Clauses 4.2, 4.4.1 and/or 4.6 this may be a material breach of the Agreement;

4.7.2 fails to comply (or if the Authority receives information which demonstrates to it that the Supplier has failed to comply) with a reasonable request by the Authority that it must not contract, or must cease to contract, with any agent, supplier or Subcontractor of the Supplier as required by Clause 4.3 on the grounds that the agent, supplier or Subcontractor of the Supplier is involved in Tax Non-Compliance this shall be a material breach of the Agreement; and/or

4.7.3 fails to provide details of steps being taken and mitigating factors pursuant to Clause 4.4.2 which in the reasonable opinion of the Authority are acceptable this shall be a material breach of the Agreement;

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

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

5. Use of Off-shore Tax Structures

- 5.1** Subject to the principles of non-discrimination against undertakings based either in member countries of the European Union or in signatory countries of the World Trade Organisation Agreement on Government Procurement, the Supplier shall not, and shall ensure that its Connected Companies, Key Subcontractors (and their respective Connected Companies) shall not, have or put in place (unless otherwise agreed with the Authority) any arrangements involving the use of off-shore companies or other off-shore entities the main purpose, or one of the main purposes, of which is to achieve a reduction in United Kingdom Tax of any description which would otherwise be payable by it or them on or in connection with the payments made by or on behalf of the Authority under or pursuant to this Agreement or (in the case of any Key Subcontractor and its Connected Companies) United Kingdom Tax which would be payable by it or them on or in connection with payments made by or on behalf of the Supplier under or pursuant to the applicable Key Subcontract ("**Prohibited Transactions**"). Prohibited Transactions shall not include transactions made between the Supplier and its Connected Companies or a Key Subcontractor and its Connected Companies on terms which are at arms-length and are entered into in the ordinary course of the transacting parties' business.
- 5.2** The Supplier shall notify the Authority in writing (with reasonable supporting detail) of any proposal for the Supplier or any of its Connected Companies, or for a Key Subcontractor (or any of its Connected Companies), to enter into any Prohibited Transaction. The Supplier shall notify the Authority within a reasonable time to allow the Authority to consider the proposed Prohibited Transaction before it is due to be put in place.
- 5.3** In the event of a Prohibited Transaction being entered into in breach of Clause 5.1 above, or in the event that circumstances arise which may result in such a breach, the Supplier and/or the Key Subcontractor (as applicable) shall discuss the situation with the Authority and, in order to ensure future compliance with the requirements of Clauses 5.1 and 5.2, the Parties (and the Supplier shall procure that the Key Subcontractor, where applicable) shall agree (at no cost to the Authority) timely and appropriate changes to any such arrangements by the undertakings concerned, resolving the matter (if required) through the escalation process in the Agreement.
- 5.4** Failure by the Supplier (or a Key Subcontractor) to comply with the obligations set out in Clauses 5.2 and 5.3 shall allow the Authority to terminate the Agreement pursuant to the Clause that provides the Authority the right to terminate the Agreement for Supplier fault (termination for Supplier cause).

6 Data Protection and off-shoring

- 6.1** The Processor shall, in relation to any Personal Data processed in connection with its obligations under the Agreement:
- 6.1.1** not transfer Personal Data outside of the United Kingdom unless the prior written consent of the Controller has been obtained and the following conditions are fulfilled:
- (a)** the Controller or the Processor has provided appropriate safeguards in relation to the transfer (whether in accordance with GDPR Article 46 or LED Article 37) as determined by the Controller;

- (b) the Data Subject has enforceable rights and effective legal remedies;
 - (c) the Processor complies with its obligations under the Data Protection Legislation by providing an adequate level of protection to any Personal Data that is transferred (or, if it is not so bound, uses its best endeavours to assist the Controller in meeting its obligations); and
 - (d) the Processor complies with any reasonable instructions notified to it in advance by the Controller with respect to the processing of the Personal Data;
- 6.2** Failure by the Processor to comply with the obligations set out in Clause 6.1 shall allow the Authority to terminate the Agreement pursuant to the Clause that provides the Authority the right to terminate the Agreement for Supplier fault (termination for Supplier cause or equivalent clause).

7 Commissioners for Revenue and Customs Act 2005 and related Legislation

- 7.1** The Supplier shall comply with and shall ensure that all Supplier Personnel who will have access to, or are provided with, Authority Data comply with the obligations set out in Section 18 of the Commissioners for Revenue and Customs Act 2005 ('CRCA') to maintain the confidentiality of Authority Data. Further, the Supplier acknowledges that (without prejudice to any other rights and remedies of the Authority) a breach of the aforesaid obligations may lead to a prosecution under Section 19 of CRCA.
- 7.2** The Supplier shall comply with, and shall ensure that all Supplier Personnel who will have access to, or are provided with, Authority Data comply with the obligations set out in Section 123 of the Social Security Administration Act 1992, which may apply to the fulfilment of some or all of the Services. The Supplier acknowledges that (without prejudice to any other rights and remedies of the Authority) a breach of the Supplier's obligations under Section 123 of the Social Security Administration Act 1992 may lead to a prosecution under that Act.
- 7.3** The Supplier shall regularly (not less than once every six (6) months) remind all Supplier Personnel who will have access to, or are provided with, Authority Data in writing of the obligations upon Supplier Personnel set out in Clause 7.1 above. The Supplier shall monitor the compliance by Supplier Personnel with such obligations.
- 7.4** The Supplier shall ensure that all Supplier Personnel who will have access to, or are provided with, Authority Data sign (or have previously signed) a Confidentiality Declaration, in the form provided at Annex 2. The Supplier shall provide a copy of each such signed declaration to the Authority upon demand.
- 7.5** In the event that the Supplier or the Supplier Personnel fail to comply with this Clause 7, the Authority reserves the right to terminate the Agreement with immediate effect pursuant to the clause that provides the Authority the right to terminate the Agreement for Supplier fault (termination for Supplier cause).

Annex 1

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

Condition one (An in-scope entity or person)

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

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

2. X has been engaged in one or more of the following:
 - a. Fraudulent evasion²;
 - b. Conduct caught by the General Anti-Abuse Rule³;
 - c. Conduct caught by the Halifax Abuse principle⁴;
 - d. Entered into arrangements caught by a DOTAS or VADR scheme⁵;
 - e. Conduct caught by a recognised 'anti-avoidance rule'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 affected 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;

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

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

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

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

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.

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.

- f. Entered into an avoidance scheme identified by HMRC's published Spotlights list⁷;
- g. Engaged in conduct which falls under rules in other jurisdictions which are equivalent or similar to (a) to (f) above.

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

- 3. X's activity in *Condition 2* is, where applicable, subject to dispute and/or litigation as follows:
 - i. In respect of (a), either X:
 - 1. Has accepted the terms of an offer made under a Contractual Disclosure Facility (CDF) pursuant to the Code of Practice 9 (COP9) procedure⁸; or,
 - 2. Has been charged with an offence of fraudulent evasion.
 - ii. In respect of (b) to (e), once X has commenced the statutory appeal process by filing a Notice of Appeal and the appeal process is ongoing including where the appeal is stayed or listed behind a lead case (either formally or informally). NB Judicial reviews are not part of the statutory appeal process and no supplier would be excluded merely because they are applying for judicial review of an HMRC or HMT decision relating to tax or national insurance.
 - iii. In respect of (b) to (e), during an HMRC enquiry, if it has been agreed between HMRC and X that there is a pause with the enquiry in order to await the outcome of related litigation.
 - iv. In respect of (f) this condition is satisfied without any further steps being taken.
 - v. In respect of (g) the foreign equivalent to each of the corresponding steps set out above in (i) to (iii).

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.

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>

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.

Annex 2 Form
CONFIDENTIALITY DECLARATION

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

DECLARATION:

I solemnly declare that:

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

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



[Redacted]

[Redacted]	[Redacted]
[Redacted]	[Redacted]
[Redacted]	[Redacted]
[Redacted]	[Redacted]
[Redacted]	[Redacted]
[Redacted]	[Redacted]

[Redacted]

Background

[Redacted]

[Redacted]

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[REDACTED]

IT Security		Requirements		Recommended	
[REDACTED]		[REDACTED]		[REDACTED]	
[REDACTED]		[REDACTED]			
[REDACTED]		[REDACTED]		[REDACTED]	
[REDACTED]		[REDACTED]			

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Personnel Security	Requirements	Recommended

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Process Security	Requirements	Recommended
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Process Security	Requirements	Recommended

Business Continuity Requirements	Requirements	Recommended

	Requirements	Recommended

Management Consultancy Framework Two (MCF2) - RM6008
Framework Schedule 4 – Template Call Off Order Form
Attachment 5a
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[REDACTED]

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