

**A6.****Specification**

The section below should be used to provide clear details relating to the requirements for delivery of the project/assignment. It should include, where appropriate, milestones / key deliverables with dates, and proposals for skills transfer.

**A1 OVERVIEW OF REQUIREMENTS****General Overview**

- A1.1 The Criminal Finance Act 2017 outlines the consequent amendments and additions to the Proceeds of Crime Act that give HMRC powers to remove, retain and dispose of specific assets that are (or are suspected of being) the proceeds of crime.
- A1.2 S47(b) et seq Proceeds of Crime Act 2002 already provides for assets to be removed in certain circumstances where a restraint order is in place or intended to be sought.
- A1.3 The Contract, to be awarded via direct award, will run for a duration of thirty-six months with the option to extend for an additional 12 months.

**A2 REQUIREMENTS BACKGROUND****Overview**

- A2.1 HMRC is a central Government Department with responsibility for the collection of direct and indirect taxes and recoveries of proceeds of crime.
- A2.2 The Criminal Finances Act 2017 gave HMRC a range of new powers to seize and detain certain assets under part 5 of the Proceeds of Crime Act – civil recovery of the proceeds etc. of unlawful conduct in addition to cash. The relevant legislation is:
- S15 of the Act extends Recovery of Cash in Summary Proceedings under part 5 of POCA to include s303(b), seizure & forfeiture of certain personal (or moveable) property, as follows: precious metals; precious stones; watches; artistic works; face-value vouchers; postage stamps.
- A2.3 Changes in policy on restrained assets have resulted in a requirement for the removal, haulage, maintenance, servicing, storage and potential sale of seized and forfeited/confiscated assets. The relevant legislation is:
- S47(b) to (s) POCA 2002 provides for the seizure of assets that may be used to satisfy a confiscation in order to prevent dissipation.
- A2.4 The assets are being seized at a point before conviction & confiscation (s47 POCA or forfeiture and s303 POCA) and the timeline period between seizure and confiscation/forfeiture cannot be determined. Also, it is possible that assets seized and detained could be returned should there be no conviction, or a forfeiture application fails.
- A2.5 Access to services will be required throughout the United Kingdom (England/Wales/Scotland/Northern Ireland), 24 hours/day and 365 days/year with a maximum time limit of 2 hours (on pre-planned operations) and 4 hours (on reactive operations) for arrival on site.
- A2.6 A decision on whether or not a seizure will take place will be made by a relevant authorising Officer from within HMRC. Where there is a risk to health and safety and / or Contractor's availability within the stated time limits then listed assets can be removed by the officer with the relevant authorising Officers authority.

### **A3 TECHNICAL SPECIFICATION OF REQUIREMENTS**

#### **General**

A3.1 The Core Requirements under this Contract are defined but not limited to:

- Collection and haulage of seized goods, in various size(s) and quantities, from the point of collection and transportation to a secure storage facility;
- In addition, the Contractor in some cases will need to provide the relevant equipment for specialist removal where high value goods are being seized and, where able, immediate (on the day) valuation advice i.e. pieces of art work from a wall, removal of vehicles etc. Where valuations cannot be made immediately, that valuation is received within 1 month of seizure date.
- Where there is a court date imminent, that these valuations are expedited and provided to HMRC within 5 working days (to ensure all evidence is collated prior to the court date).
- The secure storage of seized goods on behalf of the Client whilst awaiting further instructions (typically for valuation, disposal, sale and/or movement to another facility).

A3.2 The Contractor will be required to provide a range of expert skills and services including removal, storage, maintenance/servicing, appraisal/valuation and sale of goods. It is expected that storage for items would be at or near a location where servicing can be facilitated (when required).

A3.3 The Client has identified that there is likely to be a wide variance in the value of the items involved. The Client's expectation is that some individual items will be valued in thousands of pounds while many items will be of a lesser value.

A3.4 The demands on the Contractor will vary and will be dependent on the different types and values of the items that are seized.

A3.5 The Contractor shall be able to provide upon request a more specialist removal and storage service in respect of but not limited to;

- a) High value Motor Vehicles;
- b) Specialised machinery and Equipment;
- c) Removal and proper, optimal storage of high value works of art
- d) High value jewellery
- e) Goods that need a special licence or permit,

A3.7 Whilst the sub-section above details examples of 'specialist' type services where the Client may decide to award work to a Contractor, the list should not be seen as exhaustive.

#### **A4 National Coverage**

A4.1 This Contract will be awarded to the Contractor for the provision of the required services throughout the United Kingdom.

A4.2 This could include remote, or difficult to access locations as well as urban areas. In these circumstances, the Contractor is expected to provide the relevant equipment to facilitate these requests.

A4.3 Property seized in England and Wales under S47 POCA should be detained in accordance with paragraphs 131 et seq of Code Of Practice issued under Section 47(b) et seq of the Proceeds of Crime Act 2002. Additionally legislative approval for extension of S47(b) et seq to cover Northern Ireland was placed effective from 28 June 2021.

## **A5 Volume of work**

- A5.1 Throughout the period of the Contract, the Contractor shall accept that the demand for Haulage, Storage and Transportation will coincide with HMRC Fraud Investigation Services activities/requirements.
- A5.2 The Client gives no guarantees on the number of individual items or total assignments that will require any of the services that will be available under this Contract.
- A5.3 The actual volume of seizures is unknown at this stage as most of the work will be undertaken under new Proceeds of Crime Act legislation. However for the purposes of this call off exercise indicative numbers can be provided as follows per annum:
- 50 interventions under S47;
  - 40 interventions under S303;
- A5.4 The Client therefore shall be entitled, but not obliged, at any time during the term of the Contract to order services for an assignment from the Contractor but cannot be held responsible if any expectation of volumes are exceeded or not realised.
- A5.5 The Incumbent Contractor will keep, until disposal, the items which they have been storing during the lifetime of the previous contract, meaning goods which have been seized before this Contract mobilises will not be transferred to the new Contractor.

## **A6 Service Requirements**

- A6.1 The service to be provided is the proper and safe removal, haulage, valuation, maintenance, servicing (as required) and storage of assets identified by a HMRC Officer as to be seized.
- A6.2 The Client will instruct the Contractor when and how assets seized will be disposed of, which will usually be under the terms decided by the court or under consent of the "owner".
- A6.3 The Contractor will not be required at every seizure the Client conducts. In the cases they are required, the Contractor may be notified in advance of a planned intervention including the date and vicinity, and where appropriate the actual address(es), but personal information regarding the subject of the seizure will not be disclosed in advance.
- A6.4 Planned seizures: The Client will give between 2-7 calendar days' notice to the Contractor. The expected engagement will include co-ordinating the uplift of items with the search of premises or multiple premises' which will be carried out by the Client. It is possible that the Contractor will be required to be involved in the planning of complex operations, for example multiple sites.
- A6.5 The Contractor's response time and availability will, where able, be determined as part of operational planning. Details of the type/s of asset expected to require removal (where known) will be notified to the Contractor who will be expected to provide an appropriate expert service in the removal of that specific type of asset and a suitable mode of transport sufficient and appropriate for the haulage.
- A6.6 In the event of an unplanned seizure, or where unexpected items of value are discovered at a location, the Contractor may be called upon to attend without prior notification. The Contractor must have the capacity and capability to attend such ad-hoc requirements within 4 hours of initial contact from the Client, providing real time updates of ETA every 30 minutes.

## **A7 Contractor Requirements**

- A7.1 The Contractor and any sub-contractor will be required to retain the full range of skills and experience relevant to removal, storage, maintenance, servicing and sale of a wide variety of goods.

For the items that need Servicing, the charges for this should be presented to the Client as a pass-through charge.

- A7.2 The Contractor will be required to retain or be able to access as a minimum, the vehicles, facilities and premises to conduct immediate removals, transport, maintenance, inspection and storage and ultimate sale of goods. If these services are to be met by sub-contracting the work or by hiring/leasing premises and/or vehicles, they will need to advise/seek agreement from the Client of these arrangements.
- A7.3 The Contractor will comply with the Code of Conduct of any professional body of which they are a member.
- A7.4 The Contractor's personnel and their agents will be expected to comply with the duty of confidentiality imposed by Section 18 of the Commissioners for Revenue and Customs Act 2005.
- A7.5 The Contractor and any subcontractor staff under this contractual agreement will be required to be BPSS checked and there is a requirement for at least National Security Vetting (NSV) SC clearance on all staff involved in the chain of evidence.
- A7.6 The Contractor shall at all times comply with the relevant legislative measures.
- A7.7 Subcontractors engaged by the Contractor will also be expected to comply with all further requirements set out in this Schedule of Requirements.
- A7.8 Goods that the Contractor is transporting, storing, servicing and/or disposing of, must not be used as promotion, unless otherwise agreed with the Client.

#### **A8 Removal, Transport and Disposal Services**

- A8.1 The Contractor will arrange the removal and transportation of items from the premises where the goods were seized based upon the Client's instruction.
- A8.2 The Contractor must be able to offer a collection and delivery service that can meet the varying and often diverse requirements of the Client.
- A8.3 All vehicles used by the Contractor must be roadworthy, suitably tested and insured and operated in an environmentally friendly manner.
- A8.4 The Contractor shall be required to ensure vehicles used in the delivery and performance of this Contract comply with the relevant transport regulations, including but not limited to:
- Vehicle Excise and Registration Act 1994 (VERA);
  - Standard International Operator's Licence (this applies to all vehicles with a gross vehicle weight rating above 3.5 tonnes);
  - Certificate of Professional Competence (CPC);
- A8.5 The Contractor shall ensure that all employees are suitably trained and have the appropriate vehicle licences to drive the vehicle provided.
- A8.6 Vehicle Security: The Contractor shall be responsible for, and provide assurances to the Client in respect of, the security of all vehicles used for the delivery of this Contract. This will include, identification of vehicle crew and driver responsibilities. There must be robust processes in place to ensure adherence to security policies, a process of reporting failures to comply with the vehicle crew and driver responsibilities and a disciplinary process that will deal adequately with any failures to comply with these processes.
- A8.7 Contractors must also have in place adequate insurance for the retail value of goods whilst in their possession prior to sale to cover accidental damage, theft or loss. Possession is determined by the Client as being from the point the Contractor uplifts the goods up until the point the goods are no

longer in the Contractor's possession. To ensure the integrity and evidential continuity of items, the contractor must ensure that procedures for the proper storage and handling of items are put in place with a full record of all movements and handling made. If there are any such movements of the Assets, then the client must be informed within 48 hours of the movement taking place. An audit trail should begin from the moment items are seized to ensure a full log is available for cases to know what has happened with any item from the moment of pickup to the moment of Sale / return. The Client will require facility to undertake regular audits and inspections to satisfy/assure that such processes are being complied with and adhered to.

A8.8 Where items have been identified as counterfeit, or that they are confirmed by the Client as to be sent for destruction, that this is arranged and completed within 10 working days, and providing the Client with evidence confirming destruction has taken place.

## **A9 Storage**

- A9.1 The Contractor must store items on the Client's behalf prior to disposal or sale in an appropriate and secure storage facility, maintaining goods to maximise sale value until such time that either consent or a forfeiture / confiscation order has been issued and sale progressed. In the time period the items are stored with the contractor, some will require servicing. Where this is the case, the contractor should ensure items are stored where servicing of that item can be easily facilitated. To ensure this, items should be stored within a distance from the servicing agent that is most cost effective for the client. Any movement of an item to facilitate servicing, would need to be agreed with the client. If the contractor needs to move an item for servicing and the item has not been stored in a location which is most cost effective for the client, the contractor will pay any additional cost at their expense. Some forms of recoverable property may require servicing or other interventions to retain their value. For example, self-winding watches will require regular turning to maintain their mechanism, high value vehicles may require specific servicing requirements.
- A9.2 The Contractor must have security systems in place to assure the safety of items in their possession.
- A9.3 The Contractor must store in an appropriate and adequate environment to maintain the condition of the item, e.g. painting/works of art etc be kept in controlled environment to prevent deterioration and preserve value. Other goods must also be stored in conditions that will minimise depreciation.
- A9.4 Aside from their value, items seized may be used as evidence in criminal prosecutions. The court may require information of who has access to the items in storage, as a result the items must be stored in a defined area with secure access control limited to specific and identifiable individual members of staff. The Contractor could potentially be asked to provide evidence about the audit and continuity of the storage / seizure of goods, therefore the receipt of the goods and access to the storage facilities and any movement/access to each individual item must be recorded/logged for evidence for both continuity and audit trailing. The Contractor should operate on a "sign in/ sign out" basis, again to assure continuity and audit trailing, or other suitable security measures.
- A9.5 As goods are required to be stored in secure storage facilities, the Contractor will need to ensure the immobilisation of trackers on seized vehicles upon arrival to the facility.
- A9.6 A chain of evidence must be ensured in all cases and the Client will require the ability to regularly check through this. All staff in the chain of evidence will need to be vetted (to SC clearance level) and subject to criminal records checks. The storage must comply with requirement for preservation of chain of evidence and forensic requirements (where necessary). To ensure the integrity and evidential continuity of items, the contractor must ensure that procedures for the proper storage and handling of items are put in place with a full record of all movements and handling made. If there are any such movements of the Assets, then the client must be informed within 48 hours of the movement taking place. An audit trail should begin from the moment items are seized to ensure a full log is available

for cases to know what has happened with any item from the moment of pickup to the moment of Sale / return.

- A9.7 The HMRC officer will provide the Contractor with copies of orders for detention for continued storage of seized assets and forfeiture /confiscation before sale of forfeited / confiscated assets.
- A9.8 Storage will be charged in line with the value outlined on the Cost Model attached to the Contract on an hourly or daily rate.
- A9.9 The Client will carry out audit checks on all high value goods every six months.
- A9.10 The Contractor will not charge the Client for the first 24 hours of storage. Once 24 hours has passed, a fixed weekly cost will then begin.

#### **A10 Place of Performance for the Service**

- A10.1 The Client expects that the Contractor will store items requiring services which cannot be provided on-site at the most cost-effective location in terms of transportation to the servicing location.
- A10.2 Goods (including vehicles) may need to be held in covert, secure storage premises but made available at a location at a reasonable distance, should the defendant/respondent request an inspection or viewing.
- A10.3 Any request by the defendant/respondent to view assets seized must be referred to and dealt with by the appropriate HMRC officer, who will, in turn, make the appropriate arrangements with the Contractor.
- A10.4 Upon request, the Contractor must make seized items available to view in a facility different to the covert secure storage facility.
- A10.5 The Client reserves the right to carry out a site visit(s) at any premises proposed by the Contractor in the performance of the service.
- A10.6 The Contractor will ensure that any individual required to work on the defendant's premises shall, at all times comply with:-
- a) All relevant legislation in respect of security;
  - b) All decisions, requirements, regulations, orders, instructions, directions or rules of the Client relating to security including any modification, extension or replacement thereof then in force.

#### **A11 Professional and Technical Advice**

- A11.1 It is possible that a number of premises could be attended simultaneously, e.g. all directors' home addresses and company address. Professional and Technical advice must be provided by the Contractor regarding co-ordination and haulage availability etc. if complex situations such as these arise.

#### **A12 Insurance**

- A12.1 In addition to the Insurance requirements detailed within the Contract Terms and Conditions, the Contractor must also have in place adequate insurance for the retail value of goods whilst in their possession prior to sale to cover accidental damage, theft or loss.
- A12.2 Possession is determined by the Client as being from the point the Contractor uplifts the goods, until the point the goods are either no longer in the Contractor's possession or under Contractor's control. See Technical Specification of Requirement A9 regarding conditions of storage as set out in the relevant code of practice.

#### **A13 Immediate Removal**

A13.1 The Client will give advance notice to the Contractor wherever possible but in cases where immediate removal of seized goods is necessary the Contractor must retain the ability and capacity to carry out an assignment within 4 hours of initial contact from the Client, providing suitable and sufficient transport and personnel:

- a) At the premises or wherever the seized goods are held;
- b) To the secure storage facility
- c) At the secure viewing location when necessary.

A13.2 The Contractor must have the ability to conduct immediate removals simultaneously at multiple premises where sizeable goods are held. This situation will be managed in close liaison with the Client.

#### **A14 Removal Charges**

A14.1 The Client will provide the Contractor with advance instruction of the location they are required to attend.

A14.2 All removals must be carried out to avoid damage to the seized goods and the Contractor will be expected to provide any equipment necessary to facilitate this.

A14.3 Removals will be charged in line with the Cost Model Template.

A14.4 The Contractor shall produce to the Client's representatives on request copies of all insurance policies.

#### **A15 Returning Goods Seized**

A15.1 Where goods are to be returned, they must be made available by the Contractor from a place within reasonable distance from where they were seized. It may be that this requires the Contractor to move the goods to such a place from a covert storage unit. Goods should be returned within 5 working days (or via agreement on proposed timescale)

#### **A16 Sales Planning**

A16.1 The Contractor must ensure that once a decision/order is received from the client confirming the sale of an Asset can proceed the Contractor will arrange for the Good(s) to be sent to an appropriate auction as a matter of urgency, taking account of the following (in consultation with the Client).

- a) items will be included into auctions in which there will be maximum interest;
- b) catalogues and auctions are marketed to generate the required levels of interest to ensure the best level of return is obtained for the Client.

A16.2 Contractors must retain market awareness and be able to advise the Client on the most appropriate times and types of auctions that should be used for the sale of items to ensure the maximum return.

A16.3 Contractors must have access to specialist auction sales where this is deemed to be the most appropriate method of sale for specialist items.

A16.4 Where specialist auction sales are used, the Contractor will be required to manage the process on behalf of the Client to ensure that any commission or costs incurred in the sale can be deemed to be cost effective.

A16.5 The Contractor must ensure that potential bidders are allowed access to view and collect the goods and that all Health & Safety and Insurance requirements are adhered to.

A16.6 The Contractor will be required to make use of all options, including the Internet and specialist publications to advertise and illustrate the goods to best advantage to maximise the sale value. This is particularly relevant where realisations are improved by viewing articles in an assembled condition.

A16.7 The Contractor must complete a valuation of the seized goods. However, where a documented valuation has been seized with the Asset, the contractor should be willing to use the Client valuation (in consultation with the client).

## **A17 Sales Remittance**

A17.1 Upon payment following the sale of asset the Contractor will pay the net proceeds after the Contractors costs and fees into the Interest-bearing account set up by the Client or paid direct to the Court if under a confiscation order.

A17.2 Contractors costs and fees to include cost of:

- a) appraisal, removal, haulage, maintenance, servicing, storage and sale of assets
- b) sub-contractors fees and costs

A17.3 The Sales Remittance Note must as a minimum provide:

- a) a description of the item sold;
- b) the date and venue where the item was sold;
- c) the sale price for the item;
- d) details of any costs associated with the sale, such as appraisal, maintenance, servicing, removal and commission;
- e) VAT deducted on the fees and charges if he/she is a "taxable person";
- f) VAT deducted on the sale proceeds if the defaulter is a "taxable person". This is to be processed through the Contractor's normal accounting process and not included in any return to the client;
- g) the cost of any electrical safety check(s) deducted.

A17.4 The Contractor must make payments due to the Client following the sale of an item within 5 working days of the sale payment being cleared.

A17.5 The Contractor must agree with the Client the reference number to be included with the payment such as assignment or Purchase Order number.

A17.6 The Contractor must make payment to the Client using the following method:

- a) The Contractor should make payment of the net proceeds of sale to the Client by electronic transfer.

## **A18 Health and Safety**

A18.1 The Contractor shall meet all of the relevant health and safety legislation in accordance with the Health and Safety at Work etc. Act 1974 in discharging their duties under this Courier Services Contract.

A18.2 The Contractor shall ensure all of the staff concerned with the Client's requirements are suitably trained in relevant health and safety legislation.

A18.3 All of the Client's officers will have had the relevant Health and Safety as well as Specialist Circumstances training.

A18.4 It is not envisaged that the Contractor will be called in to remove and transport until the seized property has been suitably secured (where necessary), and where all relevant steps have been taken to ensure the safety and security of the contractor's staff in conducting their duties under the contract.

A18.5 The Contractor should be aware that there may be circumstances dealing with offensive weapons. This may be where valuable offensive weapons are seized as recoverable property and/or where offensive weapons are present at the search site. In these cases, the site will be secured before the Contractor enters. It should be the case that the Contractor staff are suitably equipped including the provision of stab vests, in compliance with HMRC policy.



A18.6 The appropriate licences will need to be held in regard to weapons seizures and haulage and will be at the discretion of the police.

### **A19 Governance and Assurance**

A19.1 The Contractor will be required to provide a status report in respect of the sale of items starting with the collection by them up until the point where a payment has cleared.

A19.2 The officer seizing the goods will agree their inventory of the goods seized and a description of their condition with that taken by the Contractor. The Client will also require a record of what assets are being stored and where. Once sold the Client requires a record / audit trail of sale price, method of payment, commissions, costs, VAT etc.

### **A20 Administration**

A20.1 The Contractor will be required to provide all the administrative support required to fulfil the specification in the Contract, which will include but may not be limited to the following:

- a) Maintaining records for all items held by the Contractor on behalf of the Client;
- b) Arranging for collection, maintenance, storage, servicing and maintaining and sale of items as and when required within the Client's deadline and;
- c) Providing efficient and timely secretarial and administrative support.

A20.2 The Client will reimburse the Contractor for courier charges if the Client deems these to be reasonable and has agreed the use of such services.

### **A21 Documentation and Security**

A21.1 The Contractor will be required to maintain an inventory of assets seized and detained from point of seizure to point of order for sale (not the point in time when order for forfeiture / confiscation made), or return.

The inventory should include (but not be limited to):

- i) description of goods
- ii) condition at point of removal
- iii) photographs evidencing condition
- iv) all documentation seized, e.g. log books etc
- v) any proof of ownership / provenance / valuation identified and removed
- vi) method of removal
- vii) method of haulage
- viii) place of storage
- ix) chain of evidence

A21.2 Where possible the Contractor should obtain signed agreement to those assets listed via the relevant HMRC Officer at the point of collection.

A21.3 The Client's representative should be present at time goods are being listed for removal, and who will provide an exhibit label where necessary, which should be retained with the item.

A21.4 The Contractor should provide a copy of the inventory and photographs to the Client's Representative.

### **A22 Travel & Subsistence Costs**

A22.1 The hourly rate included in the Cost Model - in respect of the Contractor's Senior Personnel will include all travel & subsistence costs. It is therefore not expected that the Contractor would need to charge separately above that amount.

A22.2 Any expenses incurred in excess of the hourly fee, which the Contractor expects to be reimbursed, must have the prior agreement of the Client's Representative.

### **A23 Invoicing and Payment**

A23.3 As a minimum, invoices will be required to show

- a) The Client's unique Purchase Order / Sales Order / Service Order/JARD reference number as applicable; and
- b) An itemised breakdown of the services provided.

A23.4 Contractors must ensure that the Client will only be charged for time actually spent on an assignment at the correct rates and that any appropriate discounts are applied.

A23.5 Invoices, on conclusion of the assignment, should be addressed to the Client's representative as per instructions received on the individual Purchase Order/Service Order for each assignment.

A23.6 Invoices should be sent to the Client no later than 7 calendar days following completion of an assignment.

### **A24 Monitoring of Contractor's Performance**

A24.1 The Contractor's nominated Contract Manager shall, at no additional cost to the Client, provide basic management information reports to the Client from the commencement of the contract.

A24.2 Monthly Management information will include:

- Removal costs of items seized
- Haulage costs of items seized
- Any Sub-contractor fees (in addition to removal and haulage costs)
- Estimated value of each good seized
- Estimate storage cost / day, e.g. insurance, cost of providing optimum condition for storage
- Actual storage costs of items seized
- Servicing and maintenance of items seized
- Number of days stored
- Sale value
- Sale cost (including cost of transporting to place of sale)
- Cost of facilitating visit by defendant for inspection of seized goods
- location of stored items
- The JARD ref number related to the items stored (where known)
- Last date of checks
- List of any damaged items
- Any disposals?
- Date of payment from Sales made to HMRC
- A full audit of any movement or handling of items (to meet evidential standards)

A24.3 The Contractor must supply all invoicing and reporting schedules to the Client.

A24.4 The Client will, at their discretion, monitor and review the Contractor's performance including:

- a) Periodically attending auctions;
- b) Checking invoices submitted to ensure accuracy of the fees and charges claimed;
- c) Ensuring the Contractor is meeting their legal obligations in respect of direct and indirect taxes;
- d) Ensuring the Contractor has adequate insurance in place to cover seized goods during transit and storage;
- e) Attending the storage premises for Audit purposes.

- f) Meetings with the Contractor for audit and control purposes.
- g) Monthly Engagement / review meetings

**A25 Key Performance Indicators**

A25.1 The key elements of delivery for this requirement are:

- a) Safe and secure uplift of assets/goods
- b) Timely removal of assets
- c) Ensuring chain of evidence
- d) Secure storage, maintenance/servicing of assets
- e) Timely realisation of funds
- f) Timely payment of funds to HMRC for distribution
- g) Minimisation of extraneous cost

Service Title	Performance Target
Planned Operations between 2 to 7 days' notice	100% coverage of planned relevant sites with highest probability of seizure. Coverage of other relevant sites by negotiation.
Unplanned Operations/Seizures – less than 48 hour's notice.	Attendance within 2 hours to 90% of all unplanned operations. Attendance within 4 hours to 100% of all unplanned operations.
Valuation of seized goods	100% of items valued within 1 month of date of seizure
Correspondence targets to be maintained	100% of communications between Client and Contractor to be responded to within 2 working days of receipt.

List of all items stored / sold / destroyed	100% of all items being stored / sold / destroyed by the Contractor for the month preceding to be provided by the 5 <sup>th</sup> working day of each month.
Any movements of Assets must be reported to the Client.	100% of any movements must be reported to the Client within 48 hours.

