



Crown
Commercial
Service

Call-Off Schedule 23 (Mandatory Schedule)

- A. The Call-Off Contract incorporates the Buyer's (as defined below) terms set out in this Schedule 23.
- B. In case of any ambiguity or conflict, the Buyer's terms in this Schedule 23 will supersede any other terms in this Call-Off Contract.
- C. For the avoidance of doubt, the relevant definitions for the purposes of the defined terms set out in the Buyer's mandatory terms in this Schedule 23 are the definitions set out at Clause 1 of this Schedule 23

1. Definitions

- "Buyer"** means, for the purposes of this Schedule 23 only, HMRC;
- "Buyer Data"**
- (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:
 - (i) supplied to the Supplier by or on behalf of the Buyer; and/or
 - (ii) which the Supplier is required to generate, process, store or transmit pursuant to this Call-Off Contract; or
 - (b) any Personal Data for which the Buyer 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;

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“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;

“Key Subcontractor” any Subcontractor:

(a) which, in the opinion of the Buyer, 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 Sub-contract 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;

“Purchase Order Number” the Buyer’s unique number relating to the supply of the Services;

“Strategic Supplier Relationship Management” means the practices and behaviours adopted to engage more collaboratively with strategic suppliers to improve delivery of Government objectives and increase mutual value beyond that originally contracted, and **“SSRM”** shall be read accordingly;

“Supporting Documentation” sufficient information in writing to enable the Buyer to reasonably verify the accuracy of any invoice;

“Tax Non-Compliance” where an entity or person under consideration meets all 3 conditions contained in the relevant excerpt from HMRC’s “Test for Tax Non-Compliance”, as set out in Annex 1, where:

(a) the “Economic Operator” means the Supplier or any agent, supplier or Subcontractor of the Supplier requested to be replaced pursuant to Paragraph 4.3; and

(b) any “Essential Subcontractor” means any Key Subcontractor.

2. Payment and Recovery of Sums Due

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2.1 The Supplier shall invoice the Buyer as specified in Clause 4 of the Core Terms. Without prejudice to the generality of the invoicing procedure specified in the Call-Off Contract, the Supplier shall procure a Purchase Order Number from the Buyer 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 Buyer 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 Call-Off Contract shall be submitted by the Supplier, as directed by the Buyer from time to time via the Buyer's electronic transaction system.

2.3 If any sum of money is recoverable from or payable by the Supplier under the Call-Off Contract (including any sum which the Supplier is liable to pay to the Buyer in respect of any breach of the Call-Off Contract), that sum may be deducted unilaterally by the Buyer from any sum then due, or which may come due, to the Supplier under the Call-Off Contract or under any other Call-Off Contract or contract with the Buyer. The Supplier shall not be entitled to assert any credit, set-off or counterclaim against the Buyer 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 Buyer 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 Buyer of any profit warnings issued in respect of the Supplier in the three years prior to the Effective Date.

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- 3.2 If at any time the Supplier becomes aware that a representation or warranty given by it under Paragraph 3.1.1, 3.1.2 and/or 3.1.3 has been breached, is untrue, or is misleading, it shall immediately notify the Buyer of the relevant occurrence in sufficient detail to enable the Buyer to make an accurate assessment of the situation.
- 3.3 In the event that the warranty given by the Supplier pursuant to Paragraph 3.1.2 is materially untrue, the Buyer shall be entitled to terminate the Call-Off Contract pursuant to the Call-Off Paragraph which provides the Buyer the right to terminate the Call-Off Contract for Supplier fault (termination for Supplier cause or equivalent Paragraph).

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 Buyer 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 Buyer the name and, as applicable, the VAT 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 Call-Off Contract by that agent, supplier or Subcontractor. Upon a request by the Buyer, the Supplier shall not contract, or will cease to contract, with any agent, supplier or Subcontractor supplying Services under the Call-Off Contract.
- 4.4 If, at any point during the Call-Off Contract Period, there is Tax Non-Compliance, the Supplier shall:
- 4.4.1 notify the Buyer in writing of such fact within five (5) Working Days of its occurrence; and
 - 4.4.2 promptly provide to the Buyer:
 - (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 Buyer may reasonably require.

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4.5 The Supplier shall indemnify the Buyer on a continuing basis against any liability, including any interest, penalties or costs incurred, that is levied, demanded or assessed on the Buyer 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 Call-Off Contract. Any amounts due under this Paragraph 4.5 shall be paid in cleared funds by the Supplier to the Buyer not less than five (5) Working Days before the date upon which the Tax or other liability is payable by the Buyer.

4.6 Upon the Buyer's request, the Supplier shall provide (promptly or within such other period notified by the Buyer) 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 Buyer receives information which demonstrates to it that the Supplier has failed to comply) with Paragraphs 4.2, 4.4.1 and/or 4.6 this may be a material breach of the Call-Off Contract;

4.7.2 fails to comply (or if the Buyer receives information which demonstrates to it that the Supplier has failed to comply) with a reasonable request by the Buyer that it must not contract, or must cease to contract, with any agent, supplier or Subcontractor of the Supplier as required by Paragraph 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 Call-Off Contract; and/or

4.7.3 fails to provide details of steps being taken and mitigating factors pursuant to Paragraph 4.4.2 which in the reasonable opinion of the Buyer are acceptable this shall be a material breach of the Call-Off Contract;

and any such material breach shall allow the Buyer to terminate the Call-Off Contract pursuant to the Call-Off Paragraph which provides the Buyer the right to terminate the Call-Off Contract for Supplier fault (termination for Supplier cause or equivalent Paragraph).

4.8 The Buyer may internally share any information which it receives under Paragraphs 4.3 to 4.4 (inclusive) and 4.6, for the purpose of the collection and management of revenue for which the Buyer 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 Call-Off Contract 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

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put in place (unless otherwise agreed with the Buyer) 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 Buyer under or pursuant to this Call-Off Contract 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 Buyer 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 Buyer within a reasonable time to allow the Buyer 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 Paragraph 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 Buyer and, in order to ensure future compliance with the requirements of Paragraphs 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 Buyer) timely and appropriate changes to any such arrangements by the undertakings concerned, resolving the matter (if required) through the escalation process in the Call-Off Contract.

5.4 Failure by the Supplier (or a Key Subcontractor) to comply with the obligations set out in Paragraphs 5.2 and 5.3 shall allow the Buyer to terminate the Call-Off Contract pursuant to the Paragraph that provides the Buyer the right to terminate the Call-Off Contract for Supplier fault (termination for Supplier cause).

6 Data Protection and off-shoring

- 6.1 The parties agree that the Supplier shall, whether it is the Controller or Processor, in relation to any Personal Data processed in connection with its obligations under the Call Off Contract:
 - 6.1.1 not process or permit to be processed Personal Data outside of the United Kingdom unless the prior explicit written consent of the Buyer has been obtained and the following conditions are fulfilled:

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- 6.1.1.1 the Supplier or any applicable Processor has provided appropriate safeguards in relation to any transfer of the Personal Data (whether in accordance with UK GDPR Article 46 or, where relevant, section 75 of the Data Protection Act 2018) as determined by either the Buyer or the Supplier when it is the Controller;
 - 6.1.1.2 the Data Subject has enforceable rights and effective legal remedies;
 - 6.1.1.3 or any applicable Processor, complies with its obligations under the Data Protection Legislation by providing an adequate level of protection to any Personal Data that is processed (or, if it is not so bound, uses its best endeavours to assist either the Buyer or the Supplier when it is the Controller in meeting its obligations); and
 - 6.1.1.4 the Supplier or any applicable Processor complies with any reasonable instructions notified to it in advance by the Controller with respect to the processing of the Personal Data.
- 6.2 Failure by the Supplier to comply with the obligations set out in Paragraph 6.1 shall allow the Buyer to terminate the Call Off Contract pursuant to the Clause that provides the Buyer the right to terminate the Call Off Contract 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 Staff who will have access to, or are provided with, Buyer 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 Buyer Data. Further, the Supplier acknowledges that (without prejudice to any other rights and remedies of the Buyer) 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 Staff who will have access to, or are provided with, Buyer 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 Buyer) 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 comply with and shall ensure that all Supplier Staff who will have access to, or are provided with, Buyer Data comply with the obligations set

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out in the Official Secrets Acts 1911 to 1989 and the obligations set out in Section 182 of the Finance Act 1989.

- 7.4 The Supplier shall regularly (not less than once every six (6) months) remind all Supplier Staff who will have access to, or are provided with, Buyer Data in writing of the obligations upon Supplier Staff set out in Paragraph 6.1 above. The Supplier shall monitor the compliance by Supplier Staff with such obligations.
- 7.5 The Supplier shall ensure that all Supplier Staff who will have access to, or are provided with, Buyer 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 Buyer upon demand.
- 7.6 In the event that the Supplier or the Supplier Staff fail to comply with this Paragraph 7, the Buyer reserves the right to terminate the Call-Off Contract with immediate effect pursuant to the Paragraph that provides the Buyer the right to terminate the Call-Off Contract for Supplier fault (termination for Supplier cause).

8 Confidentiality, Transparency and Publicity

- 8.1 The Supplier shall not, and shall take reasonable steps to ensure that the Supplier Staff shall not:
- 8.1.1 make any press announcement or publicise the Call Off Contract or any part of the Call-Off Contract in any way; or
 - 8.1.2 use the Buyers name or brand in any promotion or marketing or announcement of orders, except with the prior written consent of the Buyer.
- 8.2 Each Party acknowledges to the other that nothing in this Call-Off Contract either expressly or by implication constitutes an endorsement of any products or services of the other Party and each Party agrees not to conduct itself in such a way as to imply or express any such approval or endorsement.
- 8.3 The Supplier shall assist and cooperate with the Buyer to enable the Buyer to publish this Agreement.

9 Security Requirements

- 9.1 The Supplier shall complete and pass the security questionnaire set out in Annex 3 to this Call-Off Schedule 23 ("HMRC Security Questionnaire").
- 9.2 All Supplier Staff are required to be cleared to the level determined by the Buyer prior to the commencement of any work. All Supplier Staff must be baseline personnel security standard ("**BBS**") cleared prior to any involvement in any Call-Off Contract.

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- 9.3 The Buyer may request Supplier Staff to be security check (“**SC**”) cleared, or above, if required for the specific Call-Off Contract.
- 9.4 All Supplier Staff with access to Buyer data, and/or are directly involved in the service provision may be required to sign a confidentiality agreement by the Buyer.

10 Business Continuity and Disaster Recovery

- 10.1 The Supplier is required to provide a Business Continuity Plan to the Buyer within sixty (60) days of the Start Date and prior to any Service provision beginning.
- 10.3 The Supplier is required to provide a Disaster Recovery Plan to the Buyer within sixty (60) days of the Start Date and prior to any Service provision beginning.

11 Cryptography

Suppliers must provide details of processes and procedures in place in writing to the Buyer for handling Government cryptographic material if required in the specific Call-Off Contract or Statement of Requirements.

12 SSRM

- 12.1 Suppliers are identified as strategic to HMRC through the use of the SSRM segmentation tool provided by the Cabinet Office. This is completed at appropriate intervals throughout the financial year and where necessary, on an ad hoc basis, to capitalise on value opportunity.
- 12.2 Suppliers identified as strategic will be required to align to typical Buyer SSRM activities and timelines, which are outlined in the supplier guide.
- 12.3 The Buyer and the Supplier shall play a full and active role in the SSRM programme to develop and sign off a joint business plan to deliver mutual strategic goals.
- 12.4 The Supplier shall play a full and active role in SSRM governance boards to drive innovation and value creation within scope of the contracted services, within the Buyer’s and the Supplier’s organisations.
- 12.5 The Buyer and the Supplier shall have named account executives, whose roles shall be to collaboratively lead the strategic relationship, engage the strategic stakeholders within their organisations to mutually adopt and agree.

13 Expenses

- 13.1 The Supplier may be expected to travel to the Buyer's Premises. Travel expenses to be paid as per Buyer expenses policy to be provided in writing to the Supplier as required.
- 13.2 A primary location will be specified on an individual Statement of Requirements from one of the locations identified in Call Off Schedule 20 (Specification).
- 13.1.2 Travel to and from the primary locations will be met from the agreed price for the Contract or Statement of Requirements.
- 13.1.3 The Buyer's primary locations may vary from time-to-time and the Supplier will be advised on a Statement of Requirements basis.
- 13.1.4 Expenses are payable where travel to other locations is required as part of the assignment forming part of this Agreement. Where an overnight stay is required the Buyer will pay for actual bed and breakfast costs within the current maximum limits. Any other subsistence or incidental expenses are not payable. Valid receipts must be provided to the Buyer.
- 13.1.5 All other expenses will be payable at the discretion of the Buyer. The Supplier must not incur such expenses without the prior approval of the Buyer's Authorised Representative. Any expense incurred by the Supplier without prior approval will not be reimbursed.

14 Improve health and wellbeing

- 14.1 The Buyer has an important role to ensure the Suppliers it works with understand each role to improving health and wellbeing in the workforce. Suppliers must understand the issues relating to health and wellbeing, including physical and mental health, in the contract workforce. Illustrative examples of actions to invest in the physical and mental health and wellbeing of the contract workforce include:
- 14.1.1 implementing the 6 standards in the mental health at work commitment and, where appropriate, the mental health enhanced standards for companies with more than 500 employees in thriving at work with respect to the contract workforce, not just 'following the recommendations'.
- (a) <https://www.mentalhealthatwork.org.uk/commitment/>
- (b) <https://www.gov.uk/government/publications/thriving-at-work-a-review-of-mental-health-and-employers>

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- 14.1.2 public reporting by the tenderer and its supply chain on the health and wellbeing of staff comprising the contract workforce, following the recommendations in the voluntary reporting framework; and
- 14.1.3 engagement plans to engage the contract workforce in deciding the most important issues to address.
- 14.2 The Buyer may test Suppliers' existing or planned investments in to improve health and wellbeing in the workforce as part of the Call-Off Procedure.

15 Open Book

- 15.1 The open book audits provides the mechanism by which the Authority, the Buyer, National Audit Office or representatives shall have access to the Supplier records for the purpose of verifying the accuracy of, and omissions from, any information provided by the Supplier in relation to the Charges and proposed or actual variations ("Open Book"). The confidentiality clause of the Core Terms shall apply to such information.
- 15.2 Open Book review is the primary mechanism for confirming the completeness, accuracy and validity of the Supplier income, expenditure and profit arising from the contract.
- 15.3 Under the terms of the Contract the Supplier will share financial information relating to the fulfilment of the Services requirements.
- 15.4 The financial information will be prepared under generally accepted accounting practice ("GAAP"). Although the option is for the Supplier to select the most appropriate GAAP it is assumed that the Supplier is using the same GAAP and that this is consistently applied. The Buyer requires early notification of which GAAP is used by preferably before the physical start of the Open Book review.
- 15.5 It is expected that the Buyer will be supplied with the required notes to explain the accounting policies used by the Supplier.
- 15.6 Any differences in the application of GAAP or accounting policies are to be identified and explained.

16 HMRC Process

- 16.1 The Supplier is required to complete HMRC's Ariba/MyBuy onboarding needs. The award of any subsequent business from HMRC cannot commence until this is completed.

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 effected for commercial purposes. 'Targeted Anti-Avoidance Rules' (TAARs). It may be useful to confirm that the Diverted Profits Tax is a TAAR for these purposes;

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.

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

For the avoidance of doubt, any reference in this Annex 1 to any Law includes a reference to that Law as amended, extended, consolidated or re-enacted from time to time including any implementing or successor legislation.

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>

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Annex 2

Confidentiality Declaration

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

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 Buyer Data (as defined in the Call-Off Contract) that has been or will be provided to me in accordance with the Call-Off Contract.
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 Buyer Data provided to me.

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

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Annex 3
Security Questionnaire

Background

The Contractor is required to prepare a Security Plan in accordance with the HMRC's Security Policy. The requirements set out in this Security Plan also apply to any sub-contractors engaged by the Contractor to perform any of the services under the Contract.

HMRC has developed a standard set of questions and recommendations (see attached Appendices) to ensure consistency across relevant contracts. The Contractor is required to provide answers to the standard set of questions contained within this questionnaire to formulate the initial Security Plan.

This Security Questionnaire covers the principles of protective security to be applied in delivering the services in accordance with HMRC's Security Policy and Standards

The Contractor's response to this questionnaire, with any subsequent amendments as may be agreed as part of a clarification process, will be included in the signed version of any resulting agreement, as confirmation that the content of the Security Plan has been agreed with HMRC.

1 Policy & Standards

1a Please confirm that you understand that your responses to this questionnaire will form the initial Security Plan and will be included in the final signed version of any resulting agreement.

REDACED TEXT under FOIA Section 43 Commercial Interest

1b Please confirm your organisation and any subcontractors' will conform to the requirements set out in the Government Security Policy Framework (SPF), available from [Security Policy Framework](#) and any Security Requirements recorded in the schedules and/or Order Form.

REDACED TEXT under FOIA Section 43 Commercial Interest

1c If you believe that the [Public Sector Network \(PSN\)](#) Code of Connection, available from www.gov.uk, will apply to your organisation and any sub-contractors, please provide details of how you will conform to this.

REDACED TEXT under FOIA Section 43 Commercial Interest

1d Please confirm that your organisation and any sub-contractors will handle HMRC assets in accordance with legislation including the UK General Data Protection Regulation see UK [GDPR](#) and in accordance with Clause 23 (*Protection of Personal Data*) of the Contract.

REDACED TEXT under FOIA Section 43 Commercial Interest

1e Please confirm that you have paid the Data Protection Fee to the ICO or that you fall into one of the exempt categories. More information can be found [here](#)

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REDACED TEXT under FOIA Section 43 Commercial Interest

1f Please provide details of any security accreditation that your organisation currently possesses, such as but nonexclusive to, ISO 27001 and PCI DSS and describe the process used to achieve the accreditation.

REDACED TEXT under FOIA Section 43 Commercial Interest

1g If you intend to involve sub-contractors at any stage during the Contract, please list them and provide details of how you will ensure their compliance with all aspects of this Security Plan.

REDACED TEXT under FOIA Section 43 Commercial Interest

1h As appended to this Schedule 2.4, Appendix G, Security Aspects Record, defines the Government Security Classifications (see [Government Security Classifications](#)) carried by the HMRC data. If you are successful in the tender process, you will require a Security Manager (or appointed person), to take responsibility for the security of the data.

Please provide the name of your Security Manager who will act as a first point of contact and conduct ongoing management of security risks and incidents (including identification, managing, and reporting in line with agreed procedures for actual or suspected security breaches).

REDACED TEXT under FOIA Section 43 Commercial Interest

2 Physical Security (For requirements please see Appendix A – Physical Security)

2a For the locations where HMRC assets are held please provide details of any procedures and security in place designed to control access to the site perimeter.

Detail measures such as fencing, CCTV, guarding, and procedures and controls in place to handle staff and visitors requesting access to the site.

Please also provide details of the maintenance schedule of your security controls.

REDACED TEXT under FOIA Section 43 Commercial Interest

2b Please provide details of the building where the service will operate from and describe the procedures and security in place to control access to premises and any areas within the premises holding HMRC assets.

Detail measures such as building construction type, availability of lockable storage, procedures covering end of day/silent hours, key management, visitor controls. Please also include details of any automated access controls, alarms and CCTV coverage.

Please also provide details of the maintenance schedule of these security controls.

REDACED TEXT under FOIA Section 43 Commercial Interest

3 IT Security (For requirements please see Appendix B – IT Security)

Call-Off Schedule 23 (HMRC Mandatory Terms)

Call-Off Ref:

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3a Please state what, if any, form of assessment in relation to the Government backed Cyber Essentials Scheme has been performed or provide details of any cyber essentials accreditation that you are planning in the future.
REDACED TEXT under FOIA Section 43 Commercial Interest
3b Please provide details of the controls and processes you have in place covering patching, malware (anti-virus), boundary/network security (intruder detection), content checking/blocking (filters), lockdown (prevention), and how regularly you update them.
REDACED TEXT under FOIA Section 43 Commercial Interest
3c Please provide details of the overall security and access control policy of your systems covering physical and electronic assets (including communications connection equipment, e.g., bridge, routers, patch panels). You should record details of the formal registration/deregistration process, how users are Authorised, Authenticated and held Accountable for their actions. Also include details of the measures in place to manage privilege access e.g., System Administrators and remote users.
REDACED TEXT under FOIA Section 43 Commercial Interest
3d Please provide details of how your security and access control policy complies with the Security Policy Framework (including where necessary, use and control of backup systems, network storage and segregation of HMRC data (including 'cloud' solutions), and additional security for more sensitive information assets).
REDACED TEXT under FOIA Section 43 Commercial Interest
3e Please describe how you ensure all software and data is approved before being installed, and how your information systems are reviewed for compliance with security implementation standards (e.g., penetration testing).
REDACED TEXT under FOIA Section 43 Commercial Interest
3f Please provide details of the controls and processes (including level of encryption and controlled access procedures) you have in place for the use of portable media and storage devices exceptionally loaded with HMRC data.
REDACED TEXT under FOIA Section 43 Commercial Interest
3g Please provide details of how all equipment (e.g., hardware, portable media) that holds or has held data will be destroyed or decommissioned, and how all data will be rendered unreadable and irretrievable in line with HMG Security Policy Framework requirements for information management.
REDACED TEXT under FOIA Section 43 Commercial Interest
4 Personnel Security (For requirements please see Appendix C – Personnel Security)
4a What security vetting has been carried out for staff who will have access to or come in to contact with HMRC data or assets.
REDACED TEXT under FOIA Section 43 Commercial Interest
4b Please provide details of how you will ensure that all staff accessing HMRC data are aware of the confidential nature of the data and comply with their legal and specific obligations under the Contract.
REDACED TEXT under FOIA Section 43 Commercial Interest

Call-Off Schedule 23 (HMRC Mandatory Terms)

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4c All contractor's personnel who have access to HMRC data, and/or are directly involved in the service provision must sign a copy of HMRC's Confidentiality Agreement. Please confirm that, in the event that your bid is successful, you will provide signed hard copies of the CA for all personnel involved in this Contract if requested.

REDACTED TEXT under FOIA Section 43 Commercial Interest

4d Please provide details of the ongoing training you provide to staff in respect of data security, including risk awareness and the identification and reporting of security incidents. Please also provide details of your documented information security procedures and processes that are available to all staff who will have access to or come into contact with HMRC data.

REDACTED TEXT under FOIA Section 43 Commercial Interest

4e Please provide details of your procedures for on and off boarding staff

REDACTED TEXT under FOIA Section 43 Commercial Interest

5 Process Security (For requirements please see Appendix D – Process Security)

5a Please provide details of the format in which HMRC data will be held, how you will ensure segregation of HMRC data, and the locations where this data will be processed.

REDACTED TEXT under FOIA Section 43 Commercial Interest

5b Please confirm your understanding and agreement that the transfer of any HMRC asset to third parties (any individual or group other than the main Contractor) is prohibited without prior written consent from HMRC. If you anticipate transferring data, especially using portable media during the delivery of this project, please set out your proposed transfer procedures for consideration.

REDACTED TEXT under FOIA Section 43 Commercial Interest

5c Please confirm that you understand that HMRC Data must not be processed or stored outside the United Kingdom without the express permission of HMRC.

If you are considering transferring data outside of the UK, please provide details on how and where the data will be processed or stored.

To the extent that any data offshoring would include the transfer of Personal Data (as defined in the United Kingdom General Data Protection Regulation (UK GDPR)) outside of the UK, please provide details of the protections and safeguards which would be applied to ensure that such data is afforded a level of protection that is essentially equivalent to that guaranteed in the UK by UK GDPR, including in relation to access to the data by the country's public authorities.

REDACTED TEXT under FOIA Section 43 Commercial Interest

5d In order to protect against loss, destruction, damage, alteration or disclosure of HMRC data, and to ensure it is not stored, copied or generated except as necessary and authorised, please provide details of the technical and organisational measures you have in place (including segregation of duties and areas of responsibility) to protect against accident or malicious intent.

Call-Off Schedule 23 (HMRC Mandatory Terms)

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5e What arrangements are in place for secure disposal of HMRC assets that may be in your possession once no longer required?

REDACED TEXT under FOIA Section 43 Commercial Interest

5f How and when will you advise HMRC of security incidents that impact HMRC assets that may be in your possession?

REDACED TEXT under FOIA Section 43 Commercial Interest

5g Please describe your disciplinary procedures in the event of a security breach involving HMRC data.

REDACED TEXT under FOIA Section 43 Commercial Interest

5h Do you have a List X accreditation?

If 'yes', please answer the following:

- What is the name of your Security Controller?
- What/Where does the List X accreditation cover?
- For what purpose?
- Please provide evidence the Department who sponsored the List X accreditation has agreed to share the environment.

REDACED TEXT under FOIA Section 43 Commercial Interest

6 Business Continuity

6a Please provide an overview of your organisation's Business Continuity and disaster recovery plans in terms of the HMRC data under the Contract or attach a copy of your Business Continuity Plan. Please specify if you operate Business Continuity or disaster recovery from outside the UK. Also, please provide details on when and how frequently these plans are tested and advise when they were last tested and confirm results of testing exercises are available for review if requested.

Please provide details on how you will meet recovery times if these have been specified in the schedules and/or Order Form.

REDACED TEXT under FOIA Section 43 Commercial Interest

7 Cryptography

7a Please provide details of processes and procedures in place for handling Government cryptographic material.

REDACED TEXT under FOIA Section 43 Commercial Interest

Attachment 1 Security Questionnaire (Full)

REDACED TEXT under FOIA Section 43 Commercial Interest