



**Technology Services 2 Agreement RM3804  
Framework Schedule 4 - Annex 1**

## Order Form

In this Order Form, capitalised expressions shall have the meanings set out in Call Off Schedule 1 (Definitions), Framework Schedule 1 or the relevant Call Off Schedule in which that capitalised expression appears.

The Supplier shall provide the Services specified in this Order Form to the Customer on and subject to the terms of the Call Off Contract for the duration of the Call Off Period.

This Order Form should be used by Customers ordering Services under the Technology Services 2 Framework Agreement ref. RM3804 in accordance with the provisions of Framework Schedule 5.

The Call Off Terms, referred to throughout this document, are available from the Crown Commercial Service website <http://ccs-agreements.cabinetoffice.gov.uk/contracts/rm3804>

### Section A General information

This Order Form is issued in accordance with the provisions of the Technology Services 2 Framework Agreement RM3804.

#### Customer details

**Customer organisation name**

The Commissioners for Her Majesty's Revenue and Customs

**Billing address**

Your organisation's billing address - please ensure you include a postcode

100 Parliament Street, London SW1A 2BQ

**Customer representative name**

The name of your point of contact for this Order

[REDACTED]

**Customer representative contact details**

Email and telephone contact details for the Customer's representative

[REDACTED]

#### Supplier details

**Supplier name**

The Supplier organisation name, as it appears in the Framework Agreement

Capgemini UK Plc

**Supplier address**

Supplier's registered address

No 1 Forge End, Woking, Surrey GU21 6DB

**Supplier representative name**

The name of the Supplier point of contact for this Order

[REDACTED]

**Supplier representative contact details**

Email and telephone contact details of the supplier's representative

[REDACTED]

**Order reference number or the Supplier's Catalogue Service Offer Reference Number**

A unique number provided by the supplier at the time of the Further Competition Procedure

Please provide the order reference number, this will be used in management information provided by suppliers to assist CCS with framework management. If a Direct Award, please refer to the Supplier's Catalogue Service Offer Reference Number

[REDACTED]

## Section B

### Overview of the requirement

| Framework Lot under which this Order is being placed |                                     | Customer project reference   |
|--|-------------------------------------|--|
| 1. TECHNOLOGY STRATEGY & SERVICES DESIGN             | <input type="checkbox"/>            | SR524288796  |
| 2. TRANSITION & TRANSFORMATION                       | <input type="checkbox"/>            | <b>Call Off Commencement Date</b>  |
| 3. OPERATIONAL SERVICES                              |                                     | <i>The date on which the Call Off Contract is formed – this should be the date of the last signature on Section E of this Order Form</i> |
| a: End User Services                                 | <input type="checkbox"/>            | 3rd September 2021   |
| b: Operational Management                            | <input type="checkbox"/>            |  |
| c: Technical Management                              | <input type="checkbox"/>            |  |
| d: Application and Data Management                   | <input checked="" type="checkbox"/> |  |
| 4. PROGRAMMES & LARGE PROJECTS                       |                                     |  |
| a. OFFICIAL  | <input type="checkbox"/>            |  |
| a. SECRET (& above)                                  | <input type="checkbox"/>            |  |

**Call Off Contract Period (Term)**

Contract Start Date: 3rd September 2021

Contract End Date (initial term): 2nd September 2024



**Call Off Initial Period** Months

Thirty-six (36) Months

**Call Off Extension Period (Optional)** Months

Up to twenty-four (24) Months at 12 monthly intervals

**Minimum Notice Period for exercise of Termination Without Cause** 120 Days.  
(Calendar days)

**Additional specific standards or compliance requirements**

HMRC Additional Mandatory Terms

**Customer's ICT and Security Policy**

The supplier is required to adhere to HMRC policies found at <https://hmrc.sharepoint.com/sites/SPS063277288>

If access is not provided, please contact [tps.operational.assurance@hmrc.gov.uk](mailto:tps.operational.assurance@hmrc.gov.uk)

**Security Management Plan**

*Where the Supplier is required to provide the Customer with the Security Management Plan then append to this Order Form as a clearly marked document*

The Parties agree that the timescales for delivery of the Security Management Plan will be agreed as a work off item.

## Section C

### Customer Core Services Requirements

Please provide details of all Services required including the locations where the Supplier is required to provide the Services Ordered.

**Services**

*List below or append as a clearly marked document to confirm the Services which the Supplier shall provide to the Customer (which could include the Customer's requirement and the Supplier's response to the Further Competition Procedure). If a Direct Award, please append the Supplier's Catalogue Service Offer.*

For the purpose of the procurement Service Specifications and Technical Specification are shown as separate documents. Please refer to Appendix C – Service Specifications. This document includes references to our Data Room which holds the relevant Technical Specifications. For avoidance of doubt those documents shall form part of the Order Form once awarded.

**Overview of the Requirement**

The Parties acknowledge that the dates for the data warehouse migrations (as referred to in Overview of the Requirements) need to be revised.  
Following signature of this Order Form the Parties will, acting in good faith, agree a revised timetable and associated impacts through change control.



- 1.1 The Technology Sourcing Programme (TSP) is a multi-year programme of work transforming and enabling how HMRC delivers IT, utilises technology and works more effectively as an organisation. This Data & Analytics procurement is within the scope and governance of the wider TSP.
- 1.2 Within HMRC, Data & Analytics is vital to utilising our data in an optimal way. Data management, insight, standards and processes are one of the cornerstones of both our business and data strategies and enabling HMRC to become a data-driven organisation.
- 1.3 The TSP project seeks to compete two procurement packages to select a range of new suppliers to provide data & analytics run and build services. This further competition represents the first procurement package and is specifically related to the running of HMRC's 10 legacy data warehouses (LDWs) once they are migrated to the cloud for the initial Term or if mutually agreed their replacement.
- 1.4 HMRC have 10 LDWs that are currently hosted within data centre infrastructure managed by Fujitsu. A combination of Capgemini, Fujitsu and HMRC teams provide operational support and run services. Both the Fujitsu and Capgemini contracts come to an end in June 2022.
- 1.5 Limited essential changes are in scope of this procurement even though funding for enhancements and upgrades to LDWs ceased in 2011. Since 2011 a number of the LDWs have evolved with new services added in the absence of an alternative platform and policy changes continuing to be supported.
- 1.6 The current TSP timetable sees the 10 LDWs migrated to cloud environments by June 2022.
- 1.7 Several of the LDWs contain software that is beyond the end of publisher provided standard and extended support. Software Licence procurement and ownership are envisioned to be the responsibility of HMRC.
- 1.8 The LDW infrastructure is currently fix upon failure, with most existing warehouse components not deployed in a resilient or highly available architecture. Despite the age of the software, failure rates are currently low.
- 1.9 These LDWs are live and in production use, they typically have a series of annual changes/revisions in line with policy changes and normal capacity growth.
- 1.10 [REDACTED]
- 1.11 The scope is to outsource the run and essential changes of the LDWs, once they have been successfully migrated to the cloud. The required licenses are envisioned to be owned by HMRC.
- 1.12 The service of each LDW will be commenced individually on a work package basis as each warehouse is migrated to cloud and stabilised. Outside the scope of this ITT there



is a multi-year transformation programme running to replace the LDWs, currently no LDW is planned to be replaced during the Term.

- 1.13 More information on the sequence and timescales can be found in Section D Transition & Implementation.
- 1.14 Transfer of Undertakings (Protection of Employment) Regulations 2006 (TUPE) may apply in respect of these service procurements, although HMRC makes no representations or warranties in this regard. All Potential Providers should obtain their own legal advice on the applicability of TUPE to these services.
- 1.15 Based on information provided by the incumbent service provider, HMRC understands that there are currently 157 employees who would potentially be within scope of TUPE, although the final number of staff who may transfer from the incumbent service provider if TUPE applies may change between the date of this ITT and contract award.
- 1.16 HMRC makes no representations or warranties as to the accuracy of this information.
- 1.17 Work Packages will be awarded as outcome-based work packages, using SLA and Service Credit Regime. For larger changes, we initiate separate outcome-based work packages based on rate cards submitted as part of the pricing model.

#### **Location/Site(s) for provision of the Services**

The Service will be delivered remotely. If the Supplier is required to have a presence in HMRC offices, this will be agreed by both parties according to HMRC business need.

[REDACTED]

[REDACTED]

#### **Additional Clauses (see Annex 3 of Framework Schedule 4)**

*This Annex can be found on the RM3804 CCS webpage. The document is titled RM3804 Alternative and additional t&c's v4.*

[REDACTED]

#### **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

|   |  |
|---|--|
| <b>"Affiliate"</b>  | 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;  |
| <b>"Authority Data"</b>   | <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> <p>(i) supplied to the Supplier by or on behalf of the Authority; and/or</p> <p>(ii) which the Supplier is required to generate, process, store or transmit pursuant to this Agreement; or</p> <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> |
| <b>"Charges"</b>  | the charges for the Services as specified in [ <b>Call Off Contract Charges and Payment Profile</b> ];   |
| <b>"Connected Company"</b>  | 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;  |
| <b>"Control"</b>  | 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;  |
| <b>"Controller",<br/>"Processor", "Data Subject",<br/>"Data Protection Legislation"</b> | <p>take the meaning given in the UK GDPR;</p> <p>(a) "the data protection legislation" as defined in section 3(9) of the Data Protection Act 2018; and;</p> <p>(b) all applicable Law about the processing of personal data and privacy;</p>   |
| <b>"Key Subcontractor"</b>  | 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; has the meaning given in the UK GDPR;

**“Personal Data”**

**“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”**

- (a) all forms of tax whether direct or indirect;
- (b) national insurance contributions in the United Kingdom and similar contributions or obligations in any other jurisdiction;



|                             |  |
|-----------------------------|--|
|                             | <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> |
| <b>“Tax Non-Compliance”</b> | <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>  |
| <b>“UK GDPR”</b>            | <p>the UK General Data Protection Regulation, the retained EU law version of the General Data Protection Regulation (Regulation (EU) 2016/679);</p>  |
| <b>“VAT”</b>                | <p>value added tax as provided for in the Value Added Tax Act 1994.</p>  |

## 2. Payment and Recovery of Sums Due

- 2.1** The Supplier shall invoice the Authority as specified in Clause **Call Off Contract Charges and Payment Profile** of the Agreement. Without prejudice to the generality of the invoicing procedure specified in the Agreement, the Supplier shall procure a Purchase Order Number from the Authority prior to the commencement of any Services and the Supplier acknowledges and agrees that should it commence Services without a Purchase Order Number:
- 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 parties agree that the Supplier shall, whether it is the Controller or Processor, in relation to any Personal Data processed in connection with its obligations under the Agreement:
- 6.1.1** not transfer Personal Data outside of the United Kingdom unless the prior written consent of the Authority has been obtained and the following conditions are fulfilled:



- (a) the Supplier or any applicable Processor has provided appropriate safeguards in relation to the transfer (whether in accordance with UK GDPR Article 46 or, where relevant, section 75 of the Data Protection Act 2018) as determined by either the Authority or the Supplier when it is the Controller;
- (b) the Data Subject has enforceable rights and effective legal remedies;
- (c) the Supplier or any applicable Processor complies with its obligations under the Data Protection Legislation by providing an adequate level of protection to any Personal Data that is transferred (or, if it is not so bound, uses its best endeavours to assist either the Authority or the Supplier when it is the Controller in meeting its obligations); and
- (d) 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 or any applicable Processor to comply with the obligations set out in Clause 6.1 shall allow the Authority to terminate the Agreement pursuant to the Clause that provides the Authority the right to terminate the Agreement for Supplier fault (termination for Supplier cause or equivalent clause).

## **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).

As the successor Supplier is also the incumbent supplier (Prime Supplier) this Section 8 does not apply

## **8 Amendments to Alternative and Additional Clauses**

- 8.1** The Parties agree to amend the following terms within Annex 3 of Framework Schedule 4 (*Alternative and Additional Clauses*):

- 8.1.1** The following definition shall be included at Paragraph 1 (*Definitions*) of Call Off Schedule A3 (Staff Transfer):

Prime Supplier: 'Capgemini UK plc and any of its group companies or sub-contractors acting in performance of obligations under the Services Agreement with HMRC dated 5 January 2004.'

- 8.1.2** A new paragraph A.3.3 shall be included in Section A3 (*Staff Transfer*) as follows:

'Notwithstanding anything to the contrary in this section, the Parties agree that where the expiry, termination or a material reduction in scope of any Prime Supplier contract for services equivalent to those provided under this Agreement results in a Relevant Transfer of Transferring Former Supplier Employees, Part B of Call Off Schedule A3 (*Staff Transfer*) shall apply.'

- 8.1.3** Part B, Section 1 (*Relevant Transfer*) clause 1.1 (a) shall be amended to read:

'the commencement of the provision of the Services or of any relevant part of the Services or the expiry, termination or material reduction in scope of any Prime Supplier contract for services equivalent to those provided under this Agreement will be a Relevant Transfer in relation to the Transferring Former Supplier Employees;'

## **9 Publicity and Branding**

- 9.1** In addition to the incorporated Framework Agreement Clauses 26.1 to 26.3 (Publicity and branding) the Supplier:

- 9.1.1** shall not publicise this Call-Off Contract or its contents in any way without the Buyer's prior written approval;

- 9.1.2** shall not use the Buyer's name, logo or brand in any promotion or marketing or announcement of orders without the Buyer's prior written approval; and

- 9.1.3** acknowledges that nothing in this Call-Off Contract either expressly or by implication constitutes an endorsement of any products or services of or provided to the Buyer and



agrees not to conduct itself in such a way as to imply or express any such approval or endorsement.

## 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*<sup>1</sup>;
  - 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 evasion<sup>2</sup>;
  - b. Conduct caught by the General Anti-Abuse Rule<sup>3</sup>;
  - c. Conduct caught by the Halifax Abuse principle<sup>4</sup>;
  - d. Entered into arrangements caught by a DOTAS or VADR scheme<sup>5</sup>;
  - e. Conduct caught by a recognised 'anti-avoidance rule'<sup>6</sup> 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

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

<sup>2</sup> '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.

<sup>3</sup> "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

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

<sup>5</sup> 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.

<sup>6</sup> 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.





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

- f. Entered into an avoidance scheme identified by HMRC's published Spotlights list<sup>7</sup>;
- 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<sup>8</sup>; or,
  - 2. Has been charged with an offence of fraudulent evasion.
- 2. In respect of (b) to (e), once X has commenced the statutory appeal process by filing a Notice of Appeal and the appeal process is ongoing including where the appeal is stayed or listed behind a lead case (either formally or informally). NB Judicial reviews are not part of the statutory appeal process and no supplier would be excluded merely because they are applying for judicial review of an HMRC or HMT decision relating to tax or national insurance.
- 3. In respect of (b) to (e), during an HMRC enquiry, if it has been agreed between HMRC and X that there is a pause with the enquiry in order to await the outcome of related litigation.
- 4. In respect of (f) this condition is satisfied without any further steps being taken.
- 5. In respect of (g) the foreign equivalent to each of the corresponding steps set out above in (i) to (iii).

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

#### **Annex 2 Form** **CONFIDENTIALITY DECLARATION**

CONTRACT REFERENCE: [REDACTED] ('the Agreement')

DECLARATION:

I solemnly declare that:

<sup>7</sup> 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>

<sup>8</sup> 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.



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: |

*(Those Additional Clauses shall be incorporated into this Call Off Contract)*

### Applicable Call Off Contract Terms

### Optional Clauses

*Can be selected to apply to any Order*

### Additional Clauses and Schedules

*Tick any applicable boxes below*

*Tick any applicable boxes below*

**A: SERVICES – Mandatory**  
The following clauses will automatically apply where Lot 3 services are provided (this includes Lot 4a & 4b where Lot 3 services are included).



C: Call Off Guarantee ☐

D: Relevant Convictions ☐

A3: Staff Transfer

E: Security Requirements ☒

A4: Exit Management

### A: PROJECTS - Optional

F: Collaboration Agreement  
Where required please complete and append to this Order Form as a clearly marked document (see Call Off Schedule F) ☐

A1: Testing ☒

A2: Key Personnel ☐

G: Security Measures ☐

**B: SERVICES - Optional**  
*Only applies to Lots 3 and 4a and 4b*



|  |   |   |                          |
|--|---|---|--------------------------|
| B1: Business Continuity and Disaster Recovery  | <input checked="" type="checkbox"/>   | H: MOD Additional Clauses   | <input type="checkbox"/> |
| B2: Continuous Improvement & Benchmarking  | <input checked="" type="checkbox"/>   | <b>Alternative Clauses</b>  |                          |
| B3: Supplier Equipment   | <input checked="" type="checkbox"/>   | To replace default English & Welsh Law, Crown Body and FOIA subject base Call Off Clauses |                          |
| B4: Maintenance of the ICT Environment   | <input checked="" type="checkbox"/>   | Tick any applicable boxes below   |                          |
| B5: Supplier Request for Increase of the Call Off Contract Charges   | <input type="checkbox"/>  | Scots Law Or  | <input type="checkbox"/> |
| B6: Indexation   | <input type="checkbox"/>  | Northern Ireland Law  | <input type="checkbox"/> |
| B7: Additional Performance Monitoring Requirements   | <input type="checkbox"/>  | Non-Crown Bodies  | <input type="checkbox"/> |
|  |   | Non-FOIA Public Bodies  | <input type="checkbox"/> |
| <b>Collaboration Agreement</b> (see Call Off Schedule F) This Schedule can be found on the RM3804 CCS webpage. The document is titled RM3804 Collaboration agreement call off schedule F v1. |   |   |                          |
| <b>Organisations required to collaborate</b> (Collaboration Suppliers)<br>Not applicable.  | An executed Collaboration Agreement shall be delivered from the Supplier to the Customer within the stated number of Working Days from the Call Off Commencement Date insert right<br><b>OR</b><br>An executed Collaboration Agreement from the Supplier has been provided to the Customer and is attached to this Order Form.<br>tick box (right) and append as a clearly marked complete document |   | N/A                      |
| <b>Licensed Software</b> Where Software owned by a party other than the Customer is used in the delivery of the Services list product details under each relevant heading below              |   |   |                          |
| <b>Supplier Software</b>   | <b>Third Party Software</b>   |   |                          |
| N/A  | N/A   |   |                          |
| <b>Customer Property</b> (see Call Off Clause 21)  |   |   |                          |
| Items licensed by the Customer to the Supplier (including any Customer Software, Customer Assets, Customer System, Customer Background IPR and Customer Data)                                |   |   |                          |
| List below if applicable   |   |   |                          |
| HMRC IT equipment, system and network access and all necessary software.   |   |   |                          |



The Parties agree that this Customer Property section will be updated as a work off item set out in Appendix 4.

**Call Off Contract Charges and Payment Profile** (see Call Off Schedule 2)

Include Charges payable by the Customer to the Supplier (including any applicable Milestone Payments and/or discount(s), but excluding VAT) and payment terms/profile including method of payment (e.g. Government Procurement Card (GPC) or BACS)

List below or append as a clearly marked document. If a Direct Award, please append the Price Card attached to the Supplier's Catalogue Service Offer.

██████████

The payment method for this Order-Form is – monthly in arrears. Invoices will be sent to the Customer via their electronic transaction system (MYBUY). Each invoice shall include such reasonable supporting information required by the Customer to verify the accuracy of the invoice, including the relevant Purchase Order Number (and contract reference) and a breakdown of the Services supplied in the invoice period. Milestone Payments to be agreed with the Customer.

**Undisputed Sums Limit (£)**

Insert right (see Call Off Clause 31.1.1)

██████████

**Delay Period Limit (calendar days)**

Insert right (see Call Off Clause 5.4.1(b)(ii))

30 Days

**Estimated Year 1 Call Off Contract Charges (£)**

For Call Off Contract Periods of over 12 Months

██████████

**Enhanced Insurance Cover**

Where a specific Call Off Contract requires a higher level of insurance cover than the £1m default in Framework Schedule 14 please specify below

Third Party Public Liability Insurance (£)

£20m

Professional Indemnity Insurance (£)

£5m

**Transparency Reports** (see Call Off Schedule 6)

If required by the Customer populate the table below to describe the detail (titles are suggested examples)

| Title                     | Content   | Format              | Frequency |
|---------------------------|---|---------------------|-----------|
| Service Performance       | Performance against agreed Service Levels, trend analysis and covering availability, performance and capacity metrics | MS-PowerPoint       | Monthly   |
| Call Off Contract Charges | Charges per Payment Schedule  | Invoice             | Monthly   |
| Project Status Reports    | For each change being delivered - RAG status, summary, Risks, Issues, milestones                                      | Excel, Direct input | Weekly    |



|  |                              |  |  |
|--|------------------------------|--|--|
|  | actual, planned and forecast |  |  |
|--|------------------------------|--|--|

**Quality Plans** (see Call Off Clause 7.2)

Time frame for delivery of draft Quality Plans from the Supplier to the Customer – from the Call Off Commencement Date (Working Days)  
*Where applicable insert right*

The Parties agree that the Quality Plans section will be updated as a work off item set out in Appendix 4.

20 Working Days from a trigger date to be agreed

---

**Implementation Plan** (see Call Off Clause 5.1.1)

Time frame for delivery of a draft Implementation Plan from the Supplier to the Customer – from the Call Off Commencement Date (Working Days)  
*Where applicable insert right. If a Direct Award, please append the Implementation Plan attached to the Supplier's Catalogue Service Offer.*

The Parties agree that the timescales for delivery of the Implementation Plan will be agreed as a work off item as set out in Appendix 4.

20 Working Days from a trigger date to be agreed

---

**BCDR** (see Call Off Schedule B1)  
*This can be found on the CCS RM3804 webpage. The document is titled RM3804 Alternative and additional t&c's v4.*

☐

Time frame for delivery of a BCDR Plan from the Supplier to the Customer – from the Call Off Commencement Date (Working Days)  
*Where applicable insert right*

The Parties agree that the timescales for delivery of the BCDR Plan will be agreed as a work off item as set out in Appendix 4.

20 Working Days from a trigger date to be agreed.

Disaster Period (calendar days)

TBC

---

**GDPR** (see Call Off Clause 23.6)  
*Where a specific Call Off Contract requires the inclusion of GDPR data processing provisions, please complete and append Call Off Schedule 7 to this order form. This Schedule can be found in the Call Off Contract on the RM3804 CCS webpage*

---

**CALL OFF SCHEDULE 7: SCHEDULE OF PROCESSING, PERSONAL DATA AND DATA SUBJECTS**

| Description                      | Details  | Response   |
|----------------------------------|--|--|
| Subject matter of the processing | [This should be a high level, short description of what the processing is about i.e. its subject matter] | <p>To support data warehouse, data lake applications that enable reporting Dashboarding, Data Sharing, Analytics, Risking and Search by Customer staff and specified external parties on data related to:</p> <ul style="list-style-type: none"> <li>Compliance</li> </ul> |



|                                       |  |   |
|---------------------------------------|--|---|
|                                       |  | <ul style="list-style-type: none"> <li>• Movement of goods</li> <li>• Customer Services</li> <li>• Filing</li> <li>• UK economic position</li> <li>• Ministerial questions</li> <li>• Law enforcement</li> <li>• Control of Borders</li> <li>• Welfare</li> <li>• Fraud and Tax Avoidance</li> <li>• Performance Management</li> <li>• Validation of individuals / businesses / taxes and duties</li> <li>• Audit</li> <li>• Debt Management</li> </ul>   |
| Duration of the processing            | [Clearly set out the duration of the processing including dates]   | For the duration of the contract (3+1+1 years)  |
| Nature and purposes of the processing | <p>[Please be as specific as possible, but make sure that you cover all intended purposes.</p> <p>The nature of the processing means any operation such as collection, recording, organisation, structuring, storage, adaptation or alteration, retrieval, consultation, use, disclosure by transmission, dissemination or otherwise making available, alignment or combination, restriction, erasure or destruction of data (whether or not by automated means) etc).</p> <p>The purpose might include e.g.: employment processing, statutory obligation, recruitment assessment etc]</p> | <p>The nature of the data operations include:</p> <ul style="list-style-type: none"> <li>• Extraction / Acquisition</li> <li>• Structuring</li> <li>• Transformation</li> <li>• Loading</li> <li>• Storage</li> <li>• Presentation / Reporting &amp; Dashboarding</li> <li>• Provisioning (internal and external)</li> <li>• Data Quality</li> <li>• Data Profiling</li> <li>• Filtering</li> <li>• Matching</li> <li>• Decisioning</li> <li>• Linking</li> <li>• Housekeeping / Database Management</li> </ul> <p>The Customer rather than Supplier transmits, disseminates, or otherwise makes available data.</p> <p>Customer provides Supplier with non-functional requirements for</p> |



|  |   |   |
|--|---|---|
|  |   | <p>data retention for data stored in database and file systems. These are applied via Live Support Manual (LSM) for support teams.</p> <p>The Supplier provides application management services which include access to data to assure correct functioning and availability of applications and in limited circumstances testing of developed software.</p> |
| Type of Personal Data  | [Examples here include: name, address, date of birth, NI number, telephone number, pay, images, biometric data etc]   | <p>Includes but is not limited to:</p> <ul style="list-style-type: none"> <li>• Individual details- name, address, DOB, NI Number, Employment details, salary and tax, pension, Financial details, Payment details</li> <li>• Corporation / business details – name, address, director / staff details, income, expenses, dividends, taxes</li> </ul>       |
| Categories of Data Subject   | [Examples include: Staff (including volunteers, agents, and temporary workers), customers/ clients, suppliers, patients, students / pupils, members of the public, users of a particular website etc] | <p>Includes but is not limited to:</p> <ul style="list-style-type: none"> <li>• Members of the Public</li> <li>• Tax Payers</li> <li>• Students</li> <li>• Importers / Exporters</li> <li>• Corporation / Business</li> <li>• Members of HMRC Staff (audited for system usage)</li> </ul>   |
| <p>Plan for return or destruction of the data once the processing is complete UNLESS requirement under union or member state</p> <p>Describe how long the data will be</p> | Describe how long the data will be retained for, how it be returned or destroyed  | <p>Destruction of Customer data is not in scope for the Supplier. Includes destruction of customer data in line with HMRC data retention requirements.</p> <p>Data retention policies in place for data collected by the Supplier in the delivery of its services, including service status reports,</p>  |



retained for, how it  
be returned or  
destroyed

release notes, problem and  
incident reports and root cause  
analyses. Such data is retained up  
to 7 years.

### Supplier Equipment (see Call Off Clause B3)

This can be found on the RM3804 CCS webpage. The document is titled RM3804 Alternative and additional t&c's v4.

X - Service Failures (number)

N/A.

Y – Period (Months)

N/A

Where applicable insert right

Where applicable insert right

### Key Personnel & Customer Responsibilities (see Call Off Clause A2)

List below or append as a clearly marked document to include Key Roles

#### Key Personnel

List below or append as a clearly marked document to include Key Roles

N/A

#### Customer Responsibilities

List below or append as a clearly  
marked document

#### Customer Responsibilities

List below or append as a clearly marked document

The Parties agree that this Customer Responsibilities section will be  
updated as a work off item set out in Appendix 4.

### Relevant Conviction(s)

Where applicable the Customer to include details of Conviction(s) it considers relevant to the nature of the  
Services.

List below or append as a clearly marked document (see Call Off Clause D where used)

Not Applicable

### Appointment as Agent (see Call Off Clause 19.5.4)

Insert details below or append as a clearly marked document

Specific requirement and its relation to the  
Services

Other CCS framework agreement(s) to be  
used

Not Applicable

Not Applicable

### SERVICE LEVELS AND SERVICE CREDITS (see Part A of Call Off Schedule 3)



### Service Levels

*If required by the Customer populate the table below to describe the detail (content is suggested examples).*

*If a Direct Award, please append the Supplier's Service Level Agreement as attached to the Supplier's Catalogue Service Offer.*

Please refer to Appendix I (Performance Regime and Service Credits).



### Service Credits

Formula for calculation

Formula for calculation will be agreed within Mobilisation timescales.

### Service Credit Cap

*Agree and specify the Service Credit Cap in the marked areas below*

In the period from the Call Off Commencement Date to the end of the first Call Off Contract Year **12.5%** of the Estimated Year 1 Call Off Contract Charges; and

during the remainder of the Call Off Contract Period, **12.5%** of the Call Off Contract Charges payable to the Supplier under this Call Off Contract in the period of twelve (12) Months immediately preceding the Month in respect of which Service Credits are accrued.

### Additional Performance Monitoring Requirements

**Technical Board** (see paragraph 2 of Call Off Schedule B7). This can be found on the CCS RM3804 webpage. The document is titled Alternative and additional t&c's v4. [N/A]

*If required by the Customer populate the table below to describe the detail*

| Required Members |      |          |           |
|------------------|------|----------|-----------|
| Job Title        | Name | Location | Frequency |
|                  |      |          |           |
|                  |      |          |           |
|                  |      |          |           |

Time frame in which the Technical Board shall be established – from the Call Off Commencement Date (Working Days) *Where applicable insert right* N/A.

## Section D Supplier response

Suppliers - use this section to provide any details that may be relevant in the fulfilment of the Customer Order

### Commercially Sensitive information

Any information that the Supplier considers sensitive for the duration of an awarded Call Off Contract

Information contained within the Supplier's tender response



Crown  
Commercial  
Service

[REDACTED]

[REDACTED]

[REDACTED]

Shall be considered commercially sensitive.

**Total contract value**

Please provide the total contract value (for the Call Off Initial Period) as detailed in your response to the Customer's statement of requirements. If a Direct Award, please refer to the Price Card as attached to the Supplier's Catalogue Service Offer.

Up to £57m





## Section E

### Call Off Contract award

This Call Off Contract is awarded in accordance with the provisions of the Technology Services 2 Framework Agreement RM3804.

The Supplier shall provide the Services specified in this Order Form to the Customer on and subject to the terms of this Order Form and the Call Off Terms (together referred to as “the Call Off Contract”) for the duration of the Call Off Contract Period.

#### SIGNATURES

##### For and on behalf of the Supplier







|                |                                |
|----------------|--------------------------------|
| Name           | ██████████                     |
| Job role/title | ██████████                     |
| Signature      | ██████████                     |
| Date           | 3 <sup>rd</sup> September 2021 |

##### For and on behalf of the Customer

|                |                                |
|----------------|--------------------------------|
| Name           | ██████████                     |
| Job role/title | ██████████                     |
| Signature      | ██████████                     |
| Date           | 3 <sup>rd</sup> September 2021 |



List of Appendices

|  |   |
|--|---|
| <b>Appendix 1a Service Requirement</b>                       | <br>RM3804 Further<br>competition document |
| <b>Appendix 1b Supplier's Response including Assumptions</b> |    |
| <b>Appendix 2 Pricing Matrix Appendix H</b>                  |    |
| <b>Appendix 3a Work Package Template</b>                     |    |
| <b>Appendix 3b Work Package Principles</b>                   |    |
| <b>Appendix 4 Work Off Items List</b>                        |    |