



**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> under 'Documents' [RM3804 Call-off tc v6](#).

**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

Customer representative name

The name of your point of contact for this Order

Customer representative contact details

Email and telephone contact details for the Customer's representative



Supplier details

Supplier name

The Supplier organisation name, as it appears in the Framework Agreement
Accenture (UK) Ltd

Supplier address

Supplier's registered address
[REDACTED]

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

SR463546763

Section B

Overview of the requirement

Framework Lot under which this Order is being placed

Tick one box below as applicable (unless a cross-Lot Further Competition)

- | | |
|--|-------------------------------------|
| 1. TECHNOLOGY STRATEGY & SERVICES DESIGN | <input checked="" type="checkbox"/> |
| 2. TRANSITION & TRANSFORMATION | <input type="checkbox"/> |
| 3. OPERATIONAL SERVICES | |
| a: End User Services | <input type="checkbox"/> |
| b: Operational Management | <input type="checkbox"/> |
| c: Technical Management | <input type="checkbox"/> |

Customer project reference

Please provide the customer project reference number.

SR463546763

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

25/09/2020



d: Application and Data Management

4. PROGRAMMES & LARGE PROJECTS

a. OFFICIAL

a. SECRET (&
above)

Call Off Contract Period (Term)

28 September 2020 – 6 November 2020

Call Off Initial Period Months

6-weeks

Call Off Extension Period (Optional) Months

N/A

Minimum Notice Period for exercise of Termination Without Cause 14

(Calendar days) *Insert right (see Call Off Clause 30.7)*

Additional specific standards or compliance requirements

Include any conformance or compliance requirements over and above the Standards (including those listed at paragraph 2.3 of Framework Schedule 2) which the Services must meet.

List below if applicable

- HMRC Additional Clauses (as per annex A)

Customer's ICT and Security Policy

Where the Supplier is required to comply with the Customer's ICT Policy and Security Policy then append to this Order Form as a clearly marked document

N/a

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

N/a

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.

The Services are detailed in Appendix 1 to this Order Form (hereafter referred to as "Work Order").

Location/Site(s) for provision of the Services

Various HMRC and Supplier Sites to include remote working at resources locations in accordance with Remote Work Protocols

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

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

A: PROJECTS - Optional

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 type="checkbox"/>	H: MOD Additional Clauses	<input type="checkbox"/>
B2: Continuous Improvement & Benchmarking	<input type="checkbox"/>	Alternative Clauses N/A	
B3: Supplier Equipment	<input type="checkbox"/>	<i>To replace default English & Welsh Law, Crown Body and FOIA subject base Call Off Clauses</i>	
B4: Maintenance of the ICT Environment	<input type="checkbox"/>	<i>Tick any applicable boxes below</i>	
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"/>

Licensed Software 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

Supplier Software

N/A

Third Party Software

N/A

Customer Property (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

N/A

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.

Purchase orders and Invoices transacted via MyBuy. To facilitate payment, the Supplier shall use an electronic transaction system chosen by the Authority and shall: 1 - register for the electronic transaction system in accordance with the instructions of the Authority; 2 - allow the electronic



transmission of purchase orders and submitting of electronic invoices via the electronic transaction system. As Provided in the Work Order (Appendix 1)	
Undisputed Sums Limit (£) <i>Insert right (see Call Off Clause 31.1.1)</i>	N/A.
Delay Period Limit (calendar days) <i>Insert right (see Call Off Clause 5.4.1(b)(ii))</i>	N/A
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 (£)	N/A.
Professional Indemnity Insurance (£)	N/A
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) <i>Where applicable insert right</i>	
	N/A
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) <i>Where applicable insert right. If a Direct Award, please append the Implementation Plan attached to the Supplier's Catalogue Service Offer.</i>	
	N/A
BCDR (see Call Off Schedule B1) <i>This can be found on the CCS RM3804 webpage. The document is titled RM3804 Alternative and additional t&c's v4.</i>	
	<input type="checkbox"/>
An executed BCDR Plan from the Supplier is required prior to entry into the Call Off Contract <i>tick box (right) and append as a clearly marked complete document</i> OR	
Time frame for delivery of a BCDR Plan from the Supplier to the Customer – from the Call Off Commencement Date (Working Days) <i>Where applicable insert right</i>	N/A.
Disaster Period (calendar days)	N/A.
GDPR (see Call Off Clause 23.6) <i>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</i>	



Not Applicable - The Parties agree and acknowledge that Customer will not share any Personal Data (as per definition of personal data under Data Protection Legislation) with Supplier under this Agreement. Supplier shall not have access to and will not process any Customer Personal Data.

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)
Where applicable insert right

N/A

Y – Period
(Months)

Where applicable insert right

N/A

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

Not Applicable

Customer Responsibilities

List below or append as a clearly marked document

Further, additional Customer responsibilities are as identified in Appendix 1.

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

N/A

N/A

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.

N/A

Section D

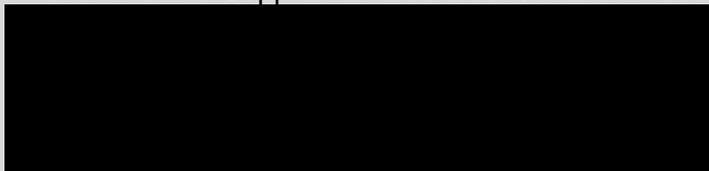


Supplier response

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

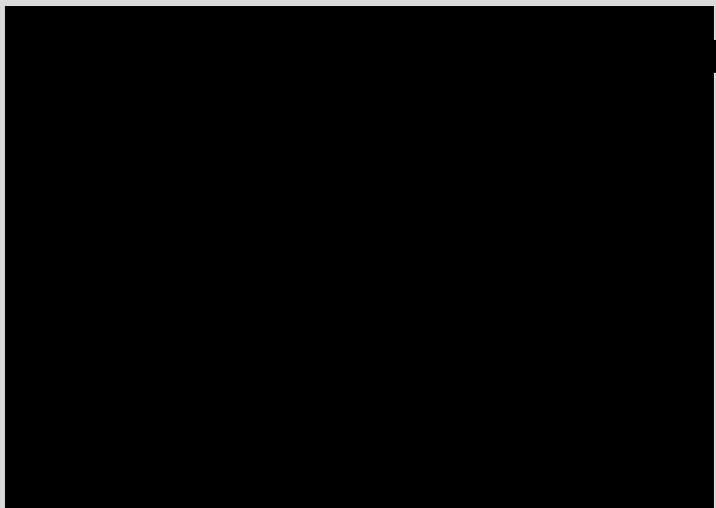
Commercially Sensitive information

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



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.



Total Contract Value £157,500.00

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	[REDACTED]
Job role/title	[REDACTED]
Signature	[REDACTED]
Date	[REDACTED]

For and on behalf of the Customer

Name	[REDACTED]
Job role/title	[REDACTED]
Signature	[REDACTED]
Date	[REDACTED]

Annex A

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 Order Form



- C. In case of any ambiguity or conflict, the Authority's mandatory terms in this Annex, Annex A will supersede any other terms in the Agreement.

1. Definitions

"Affiliate"	in relation to a body corporate, any other entity which directly or indirectly Controls, is Controlled by, or is under direct or indirect common Control with, that body corporate from time to time;
"Authority Data"	(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 Authority; and/or (ii) which the Supplier is required to generate, process, store or transmit pursuant to this Agreement; or (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;
"Charges"	the charges for the Services as specified in this Order Form
"Connected Company"	means, in relation to a company, entity or other person, the Affiliates of that company, entity or other person or any other person associated with such company, entity or other person;
"Control"	the possession by a person, directly or indirectly, of the power to direct or cause the direction of the management and policies of the other person (whether through the ownership of voting shares, by contract or otherwise) and "Controls" and "Controlled" shall be interpreted accordingly;
"Controller", "Processor", "Data Subject", "Data Protection Legislation"	take the meaning given in the GDPR; (a) the GDPR, the LED and any applicable national implementing Laws as amended from time to time; (b) the DPA 2018 to the extent that it relates to processing of personal data and privacy; (c) all applicable Law about the processing of personal data and privacy;
"GDPR"	the General Data Protection Regulation (Regulation (EU) 2016/679);
"Key Subcontractor"	any Subcontractor: (a) which, in the opinion of the Authority, performs (or would perform if appointed) a critical role in the provision of all or any part of the Services; and/or (b) with a Subcontract with a contract value which at the time of appointment exceeds (or would exceed if appointed) ten per



cent (10%) of the aggregate Charges forecast to be payable under this Call-Off Contract;

“Law”	any applicable Act of Parliament, subordinate legislation within the meaning of section 21(1) of the Interpretation Act 1978, exercise of the royal prerogative, enforceable community right within the meaning of section 2 of the European Communities Act 1972, regulatory policy, guidance or industry code, judgment of a relevant court of law, or directives or requirements of any regulatory body with which the Supplier is bound to comply;
“Personal Data”	has the meaning given in the GDPR;
“Purchase Order Number”	the Authority’s unique number relating to the supply of the Services;
“Services”	the services to be supplied by the Supplier to the Authority under the Agreement, including the provision of any Goods;
“Subcontract”	any contract or agreement (or proposed contract or agreement) between the Supplier (or a Subcontractor) and any third party whereby that third party agrees to provide to the Supplier (or the Subcontractor) all or any part of the Services, or facilities or services which are material for the provision of the Services, or any part thereof or necessary for the management, direction or control of the Services or any part thereof;
“Subcontractor”	any third party with whom: <ul style="list-style-type: none">(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”	<ul style="list-style-type: none">(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;(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(d) any penalty, fine, surcharge, interest, charges or costs relating to any of the above, in each case wherever chargeable and whether of the United Kingdom and any other jurisdiction;



“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 Clause 4.3; and
- (b) any “Essential Subcontractor” means any Key Subcontractor;

“VAT” value added tax as provided for in the Value Added Tax Act 1994.

2. Payment and Recovery of Sums Due

2.1 The Supplier shall invoice the Authority as specified in this Order Form as per Call Off Contract Charges and Payment Profile section. 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, either:

2.2.1 via the Authority’s electronic transaction system; or

2.2.2 to such other person notified to the Supplier in writing by the Authority, by email in pdf format or, if agreed with the Authority, in hard copy by post.

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

3. Warranties

3.1 The Supplier represents and warrants that:

3.1.1 in the three years prior to the Effective Date, it has been in full compliance with all applicable securities and Laws related to Tax in the United Kingdom and in the jurisdiction in which it is established;

3.1.2 it has notified the Authority in writing of any Tax Non-Compliance it is involved in; and

3.1.3 no proceedings or other steps have been taken and not discharged (nor, to the best of its knowledge, are threatened) for the winding up of the Supplier or for its dissolution or for the appointment of a receiver, administrative receiver, liquidator, manager, administrator or similar officer in relation to any of the Supplier’s assets or revenue and the Supplier has notified the Authority of any profit warnings issued in respect of the Supplier in the three years prior to the Effective Date.

3.2 If at any time the Supplier becomes aware that a representation or warranty given by it under Clause 3.1.1, 3.1.2 and/or 3.1.3 has been breached, is untrue, or is misleading, it shall



immediately notify the Authority of the relevant occurrence in sufficient detail to enable the Authority to make an accurate assessment of the situation.

- 3.3** In the event that the warranty given by the Supplier pursuant to Clause 3.1.2 is materially untrue, the Authority shall be entitled to terminate the Agreement pursuant to the Call-Off clause which provides the Authority the right to terminate the Agreement for Supplier fault (termination for Supplier cause or equivalent clause).

4. Promoting Tax Compliance

- 4.1** All amounts stated are stated exclusive of VAT, which shall be added at the prevailing rate as applicable and paid by the Authority following delivery of a valid VAT invoice.

- 4.2** To the extent applicable to the Supplier, the Supplier shall at all times comply with all Laws relating to Tax and with the equivalent legal provisions of the country in which the Supplier is established.

- 4.3** The Supplier shall provide to the Authority the name and, as applicable, the Value Added Tax registration number, PAYE collection number and either the Corporation Tax or self-assessment reference of any agent, supplier or Subcontractor of the Supplier prior to the provision of any material Services under the Agreement by that agent, supplier or Subcontractor. Upon a request by the Authority, the Supplier shall not contract, or will cease to contract, with any agent, supplier or Subcontractor supplying Services under the Agreement.

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

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

4.4.2 promptly provide to the Authority:

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

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

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

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

- 4.7** If the Supplier:

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

4.7.2 fails to comply (or if the Authority receives information which demonstrates to it that the Supplier has failed to comply) with a reasonable request by the Authority that it must not contract, or must cease to contract, with any agent, supplier or Subcontractor of the Supplier as required by Clause 4.3 on the grounds that the



agent, supplier or Subcontractor of the Supplier is involved in Tax Non-Compliance this shall be a material breach of the Agreement; and/or

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

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

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

5. Use of Off-shore Tax Structures

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

6 Data Protection and off-shoring



6.1 The Processor shall, in relation to any Personal Data processed in connection with its obligations under the Agreement:

6.1.1 not transfer Personal Data outside of the United Kingdom unless the prior written consent of the Controller has been obtained and the following conditions are fulfilled:

- (a) the Controller or the Processor has provided appropriate safeguards in relation to the transfer (whether in accordance with GDPR Article 46 or LED Article 37) as determined by the Controller;
- (b) the Data Subject has enforceable rights and effective legal remedies;
- (c) the Processor complies with its obligations under the Data Protection Legislation by providing an adequate level of protection to any Personal Data that is transferred (or, if it is not so bound, uses its best endeavours to assist the Controller in meeting its obligations); and
- (d) the Processor complies with any reasonable instructions notified to it in advance by the Controller with respect to the processing of the Personal Data;

6.2 Failure by the Processor to comply with the obligations set out in Clause 6.1 shall allow the Authority to terminate the Agreement pursuant to the Clause that provides the Authority the right to terminate the Agreement for Supplier fault (termination for Supplier cause or equivalent clause).

7 Commissioners for Revenue and Customs Act 2005 and related Legislation

7.1 The Supplier shall comply with, and shall ensure that all Supplier Personnel who will have access to, or are provided with, Authority Data comply with the obligations set out in Section 18 of the Commissioners for Revenue and Customs Act 2005 ('CRCA') to maintain the confidentiality of Authority Data. Further, the Supplier acknowledges that (without prejudice to any other rights and remedies of the Authority) a breach of the aforesaid obligations may lead to a prosecution under Section 19 of CRCA.

7.2 The Supplier shall comply with, and shall ensure that all Supplier Personnel who will have access to, or are provided with, Authority Data comply with the obligations set out in Section 123 of the Social Security Administration Act 1992, which may apply to the fulfilment of some or all of the Services. The Supplier acknowledges that (without prejudice to any other rights and remedies of the Authority) a breach of the Supplier's obligations under Section 123 of the Social Security Administration Act 1992 may lead to a prosecution under that Act.

7.3 The Supplier shall regularly (not less than once every six (6) months) remind all Supplier Personnel who will have access to, or are provided with, Authority Data in writing of the obligations upon Supplier Personnel set out in Clause 7.1 above. The Supplier shall monitor the compliance by Supplier Personnel with such obligations.

7.4 The Supplier shall ensure that all Supplier Personnel who will have access to, or are provided with, Authority Data sign (or have previously signed) a Confidentiality Declaration, in the form provided at Annex 2. The Supplier shall provide a copy of each such signed declaration to the Authority upon demand.

7.5 In the event that the Supplier or the Supplier Personnel fail to comply with this Clause 7, the Authority reserves the right to terminate the Agreement with immediate effect pursuant to the clause that provides the Authority the right to terminate the Agreement for Supplier fault (termination for Supplier cause).



Crown
Commercial
Service



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.



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

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

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

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

⁷ Targeted list of tax avoidance schemes that HMRC believes are being used to avoid paying tax due and which are listed on the Spotlight website: <https://www.gov.uk/government/collections/tax-avoidance-schemes-currently-in-the-spotlight>

⁸ The Code of Practice 9 (COP9) is an investigation of fraud procedure, where X agrees to make a complete and accurate disclosure of all their deliberate and non-deliberate conduct that has led to irregularities in their tax affairs following which HMRC will not pursue a criminal investigation into the conduct disclosed.



Annex 2 Form
CONFIDENTIALITY DECLARATION

CONTRACT REFERENCE: SR463546763

DECLARATION:

I solemnly declare that:

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

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



Appendix 1 Work Order

1. The Project

SAP S4 Hana Discovery

2. Term

Start date – 28/09/2020

Expected Completion date – 06/11/2020

Duration of Services – Supplier shall perform the Services mentioned herein for a period of 6 weeks ('Term'). In case of any extension of the scope of Services, Deliverables and/or resultant increases in the Services Term and/or the Charges mentioned above, the parties shall execute a mutually written agreement vide a Variation Form to this Order Form to agree upon the same.

3. The Services

Scope: a detailed scope of the Services to be provide, to include a list the tasks and key processes to be performed by the Supplier and/or each Consultant

The Supplier's services will include:

- The planning and execution of Discovery workshops and interviews to review HMRC Finance, Tax, Revenue, Collections and Disbursement processes and identify key challenges and opportunities.
- Document and quantify potential value to the HMRC business and confirm the S/4HANA applications that are relevant to the Customer's business ambitions.
- Assessment of existing technical architecture, integration technology and data architecture as input to the future IT implementation approach.
- Develop a business case aligned to the outputs required for the HMT Green Book following a 4-Step process
- Conduct leadership interviews on key transformational impacts

Supplier will provide the following services ("Services") to assist Customer with the Project





[Redacted]

3. **DELIVERABLES:**

[Redacted]

Documented Business Case meeting HMRC governance requirements
Outline Project Plan and full investment costs, including 5-year TCO model
Documented Vision statement and list of Key KPIs / Metrics and outcomes for the Transformation
Map of Business Processes in scope and facilitation of all required workshops to gather information to support the to-be best practice processes required to achieve the benefits. Particularly show where process automation & re-engineering would be of benefit.
Documented Organisational Change Management Approach and Plan of activity pre-project and during project (education, knowledge and comms)
Documented IT Approach (number and size of all required landscape environments, and high-level technical architecture overview covering all components)
Documented Integration Approach including all SAP to SAP and all SAP to Non-SAP data exchanges via the multitude of interfaces that make up the full integrated SAP landscape.
Documented Implementation Approach (including type of upgrade such as Brownfield or Greenfield, the proposed sequencing for all modules and delivery governance / methodology). Must also cover the approach to the customisations inherent within TRM, PSCD and FICO. Must include Reporting/Intelligence currently fulfilled by BW.
Documented Risk Assessment (including all assumptions and dependencies)
Documented Quality Approach
Documented Data Management Approach (e.g. pre-requisite cleansing, migration and archiving)
Documented plan and approach for archiving covering GDPR compliance including what and how much to archive/migrate by when.
Roadmap HMRC's critical S4/HANA pre-readiness mandatory preparations and checks in terms people, process and data. (Graphical Visualisation for communication with Senior Stakeholders)



Documented Approach for acquisition all the project delivery resources (e.g. the role of SAP, which partner will conduct quality assurance and who is required from HMRC)

Documented RACI showing all deliverables and responsibilities for partners and HMRC

Impact analysis of implementing the Segregation of Duties requirements for HMRC

Accenture will be presenting to HMRC senior leaders (with project team support) at the following sessions:-

1 – Engagement Session 2 – Playback of Critical Deliverables - Friday 9th October

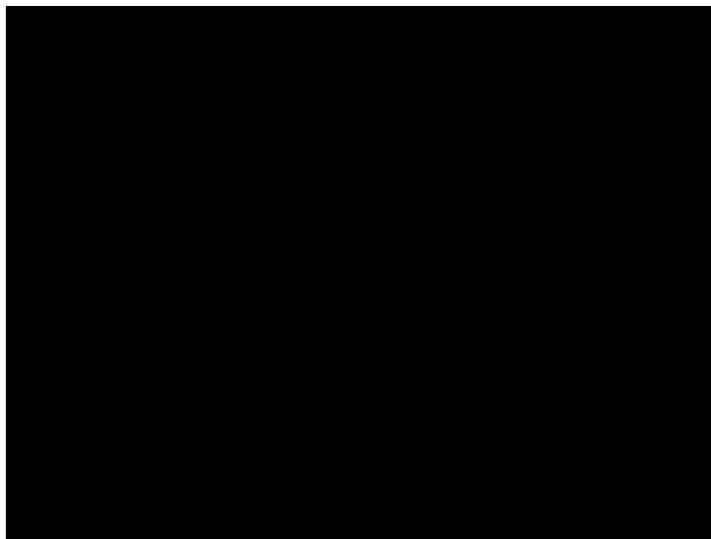
2 – Engagement Session 3 – Final Summary & Close - Wednesday 4th November

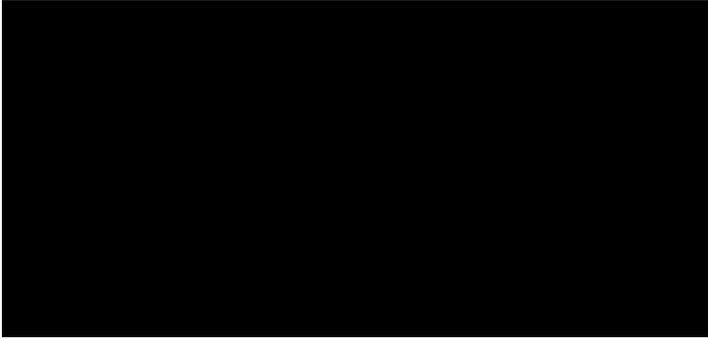
5. Acceptance:

All Deliverables will be deemed accepted if Customer does not reject the Deliverables by providing written notice within ten working (10) days after delivery specifically identifying the manner in which the Deliverables fail to substantially comply with their applicable specifications/descriptions. The only basis for Customer's rejection of a Deliverable will be that it does not materially conform to the applicable description given above. If Customer uses the Deliverable before notifying its rejection or fails to notify Supplier in writing of a non-conformance within the said 10 days of receipt of Deliverable, as the case may be, then the Deliverable shall be considered deemed accepted by Customer.

6. Customer Dependencies:

7. Customer Obligations and Assumptions





8. Charges:

The Supplier will perform its Services on a fixed fee. Based on the terms set forth in this Work Order, the Supplier's Charges for its Services will be £157,500.00 excluding VAT.

9. Invoicing Period

The Supplier shall invoice the Charges to the Customer on completion of all deliverables as stated above (3. Deliverables).

All invoices shall be invoiced and paid in accordance with the provisions of the Agreement, transacted through MyBuy.

10. Project Location and Staffing:

Location: Due to current public health advice and guidance, unless otherwise agreed between the Parties in writing, Supplier and the Customer resources will perform the services remotely.

Staffing: The Customer and Supplier will provide the following resources under this Order Form:

Supplier: [Redacted]

Customer: [Redacted]

[Redacted]



EXECUTED BY THE PARTIES

On behalf of The Customer

Signed: _____

Signed: _____

Print name: _____

Print name: _____

On behalf of Supplier

Signed: _____

Signed: _____

Print name: _____

Print name: _____

