

## DPS FRAMEWORK SCHEDULE 4: LETTER OF APPOINTMENT AND CONTRACT TERMS

### Part 1: Letter of Appointment

Dear Sirs,

#### Letter of Appointment

This letter of Appointment dated 5 October 2021, is issued in accordance with the provisions of the DPS Agreement (RM6018) between CCS and the Supplier.

Capitalised terms and expressions used in this letter have the same meanings as in the Contract Terms unless the context otherwise requires.

Order Number:	SR687781421
From:	HM Revenue and Customs (HMRC) ("Customer")
To:	Ipsos MORI ("Supplier")

Effective Date:	5 October 2021
Expiry Date:	<p>End date of Initial Period: 4 October 2024</p> <p>End date of Initial Extension Period (<i>subject to the additional one-year extension agreed in writing between HMRC and the supplier 1 month in advance of the end date of Initial Period</i>): 3 October 2025</p> <p>End date of Maximum Extension Period (<i>subject to the additional one-year extension agreed in writing between HMRC and the supplier 1 month in advance of the end date of Initial Extension Period, if applicable</i>): 2 October 2026</p> <p>Minimum written notice to Supplier in respect of extension: 1 month</p>

Services required:	<p>Set out in Section 2, Part B (Specification) of the DPS Agreement and refined by:</p> <p>the Customer's Project Specification attached at Annex A and the Supplier's Proposal attached at Annex B.</p>
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Key Individuals:	
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[Guarantor(s)]	N/A

Contract Charges (including any applicable discount(s), but excluding VAT):	
Insurance Requirements	<p>Additional public liability insurance to cover all risks in the performance of the Contract, with a minimum limit of £5 million for each individual claim.</p> <p>Additional employers' liability insurance with a minimum limit of £5m indemnity.</p> <p>Additional professional indemnity insurance adequate to cover all risks in the performance of the Contract with a minimum limit of indemnity of £1 million for each individual claim.</p> <p>Product liability insurance cover all risks in the provision of Deliverables under the Contract, with a minimum limit of £5 million for each individual claim.</p>
Liability Requirements	<p><b>Suppliers limitation of Liability</b> (Clause 18.2 of the Contract Terms);</p> <p><i>18.2. Subject always to Clauses 18.1 and 18.3, the maximum amount the Supplier can be liable for in respect of all Defaults shall in no event exceed:</i></p> <p><i>18.2.1. in relation to any Defaults occurring from the Effective Date to the end of the first Contract Year, the higher of the figure specified in the Letter of Appointment or a sum equal to 125% of the Contract Charges estimated by the Customer for the first Contract Year;</i></p> <p><i>18.2.2. in relation to any Defaults occurring in each subsequent Contract Year that commences during the remainder of the Term, the higher of the figure specified in the Letter of Appointment or a sum equal to 125% of the Contract Charges payable to the Supplier under this Contract in the previous Contract Year; and</i></p> <p><i>18.2.3. in relation to any Defaults occurring in each Contract year that commences after the end of the Initial Term, the higher of the figure specified in the Letter of Appointment or a sum equal to 125% of the Contract charges payable to the Supplier under this Contract in the last Contract Year commencing during the Term.</i></p>
Customer billing address for invoicing:	

GDPR	See Contract Terms Schedule 7 (Processing, Personal Data and Data Subjects)
Alternative and/or additional provisions (including Schedule 8(Additional clauses)):	HMRC Mandatory T&Cs apply (Contract Terms Schedule 8) [REDACTED]

#### FORMATION OF CONTRACT

**BY SIGNING AND RETURNING THIS LETTER OF APPOINTMENT (which may be done by electronic means) the Supplier agrees to enter a Contract with the Customer to provide the Services in accordance with the terms of this letter and the Contract Terms.**

**The Parties hereby acknowledge and agree that they have read this letter and the Contract Terms.**

**The Parties hereby acknowledge and agree that this Contract shall be formed when the Customer acknowledges (which may be done by electronic means) the receipt of the signed copy of this letter from the Supplier within two (2) Working Days from such receipt**

**For and on behalf of the Supplier:**

**For and on behalf of the Customer:**

Name and Title:

[REDACTED]

Name and Title:

[REDACTED]

Signature:

[REDACTED]

Signature:

[REDACTED]

Date:

[REDACTED]

Date:

[REDACTED]

## ANNEX A

### **Customer Project Specification – *outlined within the ITT documentation as follows:***

#### **Overview of Requirements**

##### **Introduction**

1. HM Revenue & Customs (HMRC) invites suppliers from the Research Marketplace agreement (RM6018) to submit tenders for a Defined Term Agreement (DTA) under which they may be required to undertake a range of small to medium qualitative research projects aimed at exploring and understanding tax policies and their impacts in multiple areas including, but not restricted to:
  - a. Business tax;
  - b. Personal tax;
  - c. Benefits and credits administered by HMRC.
2. HMRC intends for this contract to be in place by 17<sup>th</sup> September 2021 and to run for an initial three-year period with two optional extensions each of one-year duration, up to a maximum of five years in total.
3. We intend to appoint one supplier to deliver research commissioned via the DTA contract. The DTA contract will make use of a range of qualitative research methods outlined and costed within the rate card provided by the appointed supplier with their tender.
4. The successful agency would then be 'on standby' for any information needs raised by the Department which fit the nature of this DTA contract (i.e. small–medium scale qualitative research with our customers).
5. Once needs arise for HMRC to use the DTA contract, agencies should be prepared to deliver this alongside their existing work, sometimes at short notice and to tight deadlines.
6. HMRC will maintain the overall management of the projects that are put through the DTA.
7. The DTA contract will be awarded to the organisation that is deemed to have submitted the most economically advantageous tender (MEAT). Assessment will be based on the factors outlined in sections 76 to 86.

8. To ensure fairness all tenderers are required to submit their tenders in accordance with these instructions and any further requirements contained in the invitation email.

Failure to comply could invalidate your tender.

## Context

9. To meet an increasing demand for external research to support HMRC in its development and delivery of robust and relevant tax policy, the Knowledge, Analysis and Intelligence (KAI) Directorate in HMRC requires a research provider to deliver a range of qualitative projects across multiple areas of tax policy.
10. It is anticipated that the projects to be delivered through the DTA will be:
  - a. Qualitative, e.g. in-depth interviews and focus groups as well as observational or ethnographic studies and other types of qualitative methods;
  - b. Delivered through a variety of modes, e.g. telephone, video, online or face-to face;
  - c. Of small to medium scale, e.g. thirty to forty in-depth interviews and/or up to around ten to twenty focus groups representing tax policy audiences across the UK;
  - d. Ranging in cost from (as an indication only) £40k to £80k per project called-off the DTA, although some evidence needs may be smaller or larger in scale as required but not exceeding the overall per-year contract value;
  - e. Focussing on discrete areas of tax policy;
  - f. Leading to a range of outputs, e.g. presentations for internal stakeholders and a publishable report that meets accessibility standards.

You will need to demonstrate in your tender that you have the capacity to manage several small to medium scale projects across multiple areas of tax policy and utilising a range of qualitative methods whenever they are called-off the DTA contract.

You will need to demonstrate in your tender how you will work with HMRC policy specialists to incorporate tax policy knowledge into any called-off projects from this DTA.

11. While many of the envisaged research requirements to be called-off from this DTA will be able to be planned for, some will be required at short notice, e.g. where needed for fiscal events or in response to emerging issues such as the

Covid-19 pandemic. Therefore, it would be helpful to have a supplier at hand to be able to respond immediately and work with HMRC to develop a robust and responsive approach to eliciting in-depth insights. Please refer to section 33 for further information on the commissioning of Statement of Works (SoW) under the contract.

Therefore, you will need to demonstrate in your tender how you will respond at short notice, eg scoping and resourcing a new project within a week, to urgent requests to fulfil evidence needs.

12. The appointed supplier will be required to deliver multiple projects simultaneously following internal programme approval processes which may take place twice per year, usually around spring and autumn. The first tranche of projects will be launched in the first week of this agreement and will need to deliver early findings within four months of this DTA coming into force.

Therefore, you will need to demonstrate how you will meet the requirement to scope and fulfil several projects at these key points in the year and in particular how you will resource simultaneous projects (potentially between four to six at any one time) whilst maintaining high quality service.

13. By working with the appointed agency early in the initial project design phase, we can expedite the development and progress of the required research, and through familiarity improve the agency's understanding of our issues and needs – thus improving the quality of project plans, outputs and insights generated. This can provide a more cost-effective and less burdensome way of commissioning urgent and/or small-scale qualitative research (for both HMRC and the agency selected).

## Methodology & Scope

### Research Scope

14. The specific details of HMRC's potential needs from the DTA contract will fully emerge over the course of its lifetime. They will reflect priority, policy-related evidence needs that will draw on a range of qualitative methods.
15. However, as an illustration only, currently anticipated projects for the 2021-2022 financial year may include the following subjects, participant groups and methods.

Subject	Participants	Method
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Understanding the baseline of Stamp Duty and Stamp Duty Reserve Tax receipts	Brokers and stakeholders in the financial sector	Fifty online in-depth interviews
Road transport sector taxation scenarios and impacts on behaviour	Individual motorists and businesses with fleets	Thirty interviews with businesses and five focus groups (five individuals in each) - online
Research into the impacts of bringing Class 2 NICs into Self-Assessment	Self-employed individuals and agents	Thirty telephone in-depth interviews
Exploring changes to Tax Credits overpayment recovery	Tax Credits Claimants	Fifty telephone in-depth interviews

16. Below is an illustration of some potential issues and questions in relation to the policy areas that we would expect to use this qualitative call-off contract for:

- a. How do individuals and businesses respond to tax policies and any changes to those policies;
- b. What levels of awareness do individuals, businesses or intermediaries (e.g. tax agents) have of different tax policies;
- c. How do we ensure that individuals and businesses pay the right taxes at the right time;
- d. How do we ensure that individuals receive the benefits to which they are entitled;
- e. What barriers or challenges do different groups experience when dealing with different tax policies;
- f. How are individuals', businesses' and intermediaries' behaviours changing over time and what is driving those changes;
- g. How do individuals, businesses and intermediaries use tax products (e.g. tax reliefs);
- h. What are the direct and indirect impacts of tax policies on individuals, businesses, intermediaries, the environment, the economy or other;
- i. What is the impact of external factors, e.g. events such as Covid-19 and EU-UK Trade and Cooperation Agreement, on the behaviour of individuals, businesses and intermediaries in relation to tax policies;
- j. How do intermediaries affect the market e.g. in terms of the tax advice and products that they offer to individuals and businesses;
- k. How do we design tax policies to ensure that they drive positive behaviour change in individuals, businesses and intermediaries?

## Research Methods

17. We require the appointed agency to have the capability to deliver a range of different types of qualitative research as determined by each project's

requirements when called-off from the contract. Below are some generic types of qualitative research that the supplier will be required to deliver:

- a. In-depth interviews (face-to-face, online and phone);
- b. Focus groups (face-to-face, online and phone);
- c. Participatory research approaches (e.g. action learning);
- d. Deliberative methods (e.g. deliberative focus groups);
- e. Insight and idea generation workshops;
- f. Communications and Product testing;
- g. Observational and Behavioural research such as ethnography; and
- h. Other (tenderers should provide details of other qualitative methods they think may be suitable).

18. While it is envisaged that most requirements will dictate the use of in-depth interviews and focus groups (a and b in point 17) and methods c to g may be less frequently required, under 'other' (h) suppliers should demonstrate any experience they have in more specialist qualitative research approaches they feel would help HMRC meet its research needs.

Tenderers should demonstrate the methods, tools, techniques or software packages you would use for the analysis methods listed above.

19. Projects will vary in terms of their UK geographical coverage and the research facilities (e.g. call centres, viewing facilities or interview spaces) required.

Tenderers should demonstrate how you will provide suitable research facilities (e.g. in-house/third party interview rooms or call centres) and how you will ensure UK-wide coverage. Any third party research facility costs should be captured in the 'miscellaneous costs' section of the rate card in Annex A.

## Research Participants

20. The supplier for this call-off contract will be required to conduct research across all three of HMRC's main customer groups which include:

- a. Individuals, e.g.:
  - i. PAYE;
  - ii. Represented and unrepresented taxpayers;
  - iii. Self-assessment taxpayers;
  - iv. Self-employed;
  - v. Employees;
  - vi. Tax credits claimants;
  - vii. Child Benefit claimants;
  - viii. Wealthy customers.
- b. Small, medium and large businesses:



- i. Full range of industrial sectors;
  - ii. Range of turnover;
  - iii. VAT and non-VAT registered.
- c. Agents/Intermediaries.

Within these core groups are several subgroups, some of which may be harder to recruit due to low incidence, the sensitivity of some research topics, or because they belong to a particularly time-poor customer subgroup.

You will need to demonstrate in your tender how you will maximise your recruitment success rate for hard-to-recruit or hard-to-engage sub-groups, e.g. the wealthy.

21. While HMRC will sometimes be able to provide customer data for use as sampling frames, the supplier will sometimes need to source participants e.g. from third-party mailing lists or using approaches such as random digit dialling.

Proposals must demonstrate your capacity and approach to using other sampling sources or free-finding customers for research. Where you propose to subcontract sampling or recruitment services, then you must provide details of the providers or subcontractors you would work with and how you would ensure that they meet HMRC confidentiality requirements.

22. You may be required, on demand, to provide interviews and other research materials in Welsh.

You will need to confirm in your tender whether you have the capability to provide for Welsh versions of any requested research tools or outputs in the Welsh language.

## Timetable

23. The timeline provided below is indicative of the timelines expected by HMRC. Tenderers are required to demonstrate in their tenders that they will be able to complete the research within the below timelines or sooner.

Example project timeline	
Activity	Date

Discussions between HMRC and supplier commence on call-off project	Start of Month One
Schedule 2 (Statement of Work) signed and call-off project commences	Second half of Month One
Development of research materials	End of Month One/start of Month Two
Opt-out	Second half of Month Two
Fieldwork	End of Month Two to end of Month Three
Presentation of interim findings	Second half of Month Three
Presentation of findings	Month Four
Final outputs signed off, project closes	End of Month Four/start of Month Five

24. Project timelines and milestones will be set for each project called-off the DTA and are expected to be adhered to.

### **Length of Contract**

25. The DTA will run for three years with two optional one-year extensions (up to a maximum contract length of five years).

26. HMRC reserves the right to include, within each called-off project, break clauses as necessary to review progress and decide whether or not to proceed with subsequent phases of the project, in line with Clause 9.8 of the Contract Terms.

27. The DTA final date by which all projects must be delivered will be either:

- a. 13<sup>th</sup> September 2024; or
- b. 12<sup>th</sup> September 2025 subject to an additional one-year extension agreed in writing between HMRC and the supplier 1 month in advance of the expiry date set out at 28a;
- c. Or 11<sup>th</sup> September 2026 subject to an additional one-year extension agreed in writing between HMRC and the supplier 1 month in advance of the expiry date set out at 28b.

## **Management of the Contract**

28. Both HMRC and the appointed agency will each nominate a member of staff to be the main DTA point of contact (the programme manager) for the duration of the agreement. Both programme managers will maintain a close working relationship throughout the contract to identify and implement opportunities for innovation and/or improvement.
29. Individual projects called-off from this DTA will be overseen by various project managers within HMRC's analytical function. These project managers will lead on all day-to-day aspects of the project on behalf of HMRC.
30. It is expected that the appointed supplier will nominate project managers to lead on the day-to-day management of called-off projects, and that they will work closely with the relevant HMRC project managers.
31. The award of this call-off contract does not guarantee a minimum amount of work during the contract period. However, in order to maximise the value of the contract to HMRC and to the supplier, regular review meetings between HMRC and the supplier's programme managers on a six-monthly basis or as required and between HMRC and the appointed supplier's project managers in relation to specific projects called-off the DTA will be held throughout the length of the contract. This is to ensure that quality standards are met and contract management is optimal for both HMRC and the appointed supplier.
32. Whilst we anticipate using this DTA for discrete qualitative research projects, we do not commit to exclusively using this contract for these purposes and reserve the right to choose to commission such work through other means and with other suppliers as HMRC sees fit.

## **Commissioning an assignment under the call-off contract**

33. The envisaged commissioning process for each project called-off the DTA may consist of the following stages:
  - a. The HMRC programme manager contacts the supplier's programme manager and provides an overview of the evidence requirement, anticipated timelines and the named HMRC project manager.
  - b. The supplier confirms they can meet the evidence requirement and appoints a named project manager to progress the requirement.
  - c. The HMRC and supplier's project managers discuss the requirement in more detail and establish the best methodological approach, as well as detailed timelines and required outputs.
  - d. Should HMRC wish to proceed, the agency would then provide a detailed written work plan and costed proposal for the project which will form the basis of the contractual arrangements for that assignment.

The maximum period for the submitted detailed written workplan and costed proposal will be four weeks, unless otherwise agreed upfront between HMRC and the supplier. In some instances, this may be required within five working days.

- e. The agency and HMRC will collaborate during this project development process to ensure the detailed work plan is fully aligned to HMRC's requirements.
- f. This project development phase should permit a much quicker understanding of contexts, issues and needs resulting in the most fit-for-purpose proposal. (Note: the project proposal will need to be consistent with the principles and approaches detailed in the original DTA proposal, including staffing, quality assurance and costings).
- g. The HMRC project manager sets out the agreed requirement in 'Schedule 2 – Statement of Work' from the Research Marketplace contract outlining the project costs, milestones and invoicing dates, and it is issued to the supplier for signing. In addition, the data security considerations for the project will be considered and any additional requirements over and above those set out in the supplier's original Data Security Plan for the DTA contract will be specified in Schedule 2.
- h. The research project would then run under similar arrangements to a standard project in terms of day-to-day project management, quality assurance, timetabling, meeting milestones etc.

## Outputs

34. Suppliers should anticipate the provision of any of the following outputs for projects called-off the DTA.

- a. HMRC will require draft copies of all key documents, such as recruitment questionnaires, discussion guides, presentation slides, summary and final reports. These are to be submitted in sufficient time to the HMRC project manager for comments to be incorporated and for our approval to be given for the final version.
- b. All summaries, reports, anonymised transcripts and/or recordings and presentations should be provided in an electronic format, compatible with Microsoft Office applications. All presentations and reports should be concise and written in plain English. They should be of a high (publishable) standard suitable for online publication. HMRC expects all drafts to be complete, to have been proof-read before delivery and for data in the drafts to have been quality assured. HMRC may arrange for any final reports produced to be peer-reviewed, either in-house or externally.
- c. There may be additional outputs required which will be agreed with the agency at the point of commissioning each call-off project.
- d. For some projects, HMRC may request a sample of transcripts and/or recordings in suitably anonymised form.

35. Tenderers are also reminded that any research reports to be published on [www.gov.uk](http://www.gov.uk) must meet the accessibility requirements for public sector bodies' publications:

<https://www.gov.uk/guidance/accessibility-requirements-for-public-sector-websites-and-apps#accessibility-standards>

## **Quality and Risk Management**

36. Tenderers must include an illustrative project plan and time schedule for each of the example scenarios outlined in Annex D that identifies the main tasks and key milestones that will be used to monitor progress, indicating clearly where HMRC is expected to contribute.

37. Tenderers should include a quality control plan with their proposal, which should demonstrate their internal procedures to assure quality control. This should include details of:

- a. How quality of delivery will be maintained throughout the length of the DTA;
- b. How quality will be consistently achieved across a range of projects on different tax policy themes and across the full range of qualitative methods when called-off via the DTA;
- c. How you propose to incorporate feedback from HMRC on any quality issues into any ongoing and future call-off projects.

38. Proposals should also include an assessment of the key risks to this project. This should identify the most significant risks to successful completion of the programme of work, assess the degree of risk (likelihood and impact), and set out strategies for minimising these risks and managing the consequences if problems occur. A risk register template is at Annex C. At a minimum your risk register should detail your understanding of and corresponding mitigation strategies for the following key risks:

- a. Ensuring capability and capacity to resource potentially multiple and sometimes simultaneous projects through the call-off process;
- b. Managing tight project timelines;
- c. Hard-to-reach or difficult recruitments, potentially leading to compromises in data quality and/or research coverage;
- d. Fieldwork slippage owing to real-world events (e.g. delays to getting research materials agreed);
- e. Sensitivity of subject matter and managing high-profile outputs.

## Expertise and Capability

39. HMRC acknowledges that considerable resources are required for the successful delivery of this contract and its call-off projects to time and to sufficiently high standards. It is possible that agencies invited to tender have the skills and ability within their organisation to undertake all or part of this research but do not have sufficient resources required to successfully deliver the whole research requirement. We therefore encourage agencies to collaborate with other suppliers if required and where relevant to ensure that they are fully capable of undertaking this work.
40. HMRC is seeking suppliers who can demonstrate that their proposed team includes:
- a. Experience overseeing a programme of work that is flexible and responsive to the requirements of the commissioning agency;
  - b. Experience with using a range of qualitative methods in applied research (see section 17 for the possible range of qualitative methods expected to be required during this contract);
  - c. Experience delivering research into HMRC tax policy or government, economic or social policy topics;
  - d. Experience recruiting from relevant participant groups for qualitative research (see section 20 for examples of the populations that would be likely recruited during this contract);
  - e. Experience delivering the types of outputs required (see section 35 for the key outputs).
41. Proposals should summarise the skills and expertise relevant to this requirement that members of staff bring to the team and clearly identify the DTA programme manager and individual project managers and include their CVs as an annex.
42. The proposal should also specify details of which parts (if any) of the project will be sub-contracted, the name of the sub-contractor who will work on the project, their experience of related research, and their responsibilities within the project. If it is proposed to sub-contract any of the work, the same details as those provided by the tenderer should be given about the qualifications, experience and responsibilities of sub-contractor staff involved along with a description of their respective roles and the management arrangements put in place. Ultimately, the successful contractor will be held to account for the performance of any sub-contractor and needs to demonstrate their confidence to successfully manage sub-contractors. This should also be considered for any joint submissions, as the second contractor will be treated as a sub-contractor.

## **Programme / Project Management and Contract Administration**

43. [REDACTED] is the HMRC programme manager for this DTA and will be responsible for the day to day management of the contract. Once the contract has been awarded, all contact with HMRC concerning the programme should be made through them.
44. The appointed supplier will be required to appoint a programme manager who will act as the principal point of contact for the Department.
45. The appointed supplier will be expected to work closely with the HMRC programme manager and through them, with project managers and internal stakeholders within HMRC, throughout the duration of the contract. The HMRC programme manager must be kept informed of programme-level progress and be involved in key decisions relating to the management of the programme. Proposed changes in the appointed supplier's programme staffing (at all levels) or deviations from the agreed work programme must be discussed and agreed with the HMRC programme manager in advance.
46. The relevant HMRC project manager for each called-off project will be responsible for all decisions that involve funding for each individual project.
47. In costing your tender you should allow for attendance at various meetings relating to the programme and its call-off projects. Most meetings will take place either at HMRC offices (usually Manchester, Liverpool or London) or virtually, although some may be required at the appointed supplier's premises (e.g. to observe data collection). These meetings might include the following:
  - a. Programme set-up meeting;
  - b. Call-off project set-up meetings;
  - c. Research observations (e.g. of focus groups in a viewing facility);
  - d. Project briefings to discuss emerging findings and ensure robustness of the research or assess the feasibility of continuing to the next stage (e.g. where a project includes a break clause);
  - e. Presentation of key findings and final analysis;
  - f. Regular programme quality review meetings (usually twice per year); and;
  - g. Ad hoc project quality review meetings (as required).

## **Cost Model**

48. The appointed supplier will be required to adhere to the costing assumptions outlined in Paragraphs 52, 54 and 55 for any project called-off from the DTA contract. Cost criteria for the DTA contract will be evaluated through three research project scenarios in Annex D, which tenderers should provide cost breakdowns for.

49. Tenderers must include indicative scenario costings and a rate card in their tender.

50. For each of the research scenarios listed in Annex D, you should provide:

- a. scenario costings, based on the pricing/rates that would be the agreed contract charges (provided separately from the main proposal);
- b. within the main proposal, up to three pages maximum per scenario summarising your methodological approach and your understanding of the policy context, any sensitivities, risks and mitigation plans;
- c. within the main proposal, a short timetable showing how long it would take to deliver outputs from each of the research scenarios, assuming HMRC are able to sign off the proposal and any fieldwork material within two weeks of receiving them and how much time would be allocated to each scenario project by staff level (e.g. Director, Senior Researcher, Junior Researcher).

The indicative costed scenarios will be used to evaluate the costs and will also support our assessment of quality criteria 1 and 2 outlined in the quality evaluation section 80 of this document.

51. Tenderers will also be required to complete a rate card as part of the procurement exercise. This rate card will be used to cost any subsequent project called-off the DTA contract. The rate card is included at Annex A.

52. The unit costs/rates provided in the indicative costed scenarios must be the same as the unit costs/rates provided in the rate card. HMRC reserves the right to clarify or exclude a tenderer if they submit an indicative costed scenario with unit costs/rates different to those included within their rate card.

53. For the avoidance of doubt, the unit costs/rates provided in the rate card must be the total cost of delivering that activity/service, inclusive of all third-party costs.

54. Costs provided should be exclusive of VAT.

## **General Terms**

### **90. HMRC's rights in the Competitive Procurement Exercise**

90.1 HMRC reserves the right to:

- a. waive or change the requirements contained in this document or in the procurement documentation from time to time without prior (or any) notice being given by HMRC;
- b. seek clarification or documents in respect of a Tenderer's submission;



- c. disqualify any Tenderer that does not submit a compliant tender in accordance with the instructions contained in these Tendering Instructions or in the procurement documentation;
- d. disqualify any Tenderer that is guilty of serious misrepresentation in relation to its Tender, expression of interest, or the competitive procurement exercise;
- e. annul a competitive procurement exercise and reject all tenders at any time prior to Award of Contract without incurring any liability to the Tenderer in respect of the cost of participating in the competitive procurement exercise and preparing/submitting a tender;
- f. withdraw this competitive procurement exercise at any time, or to re-invite tenders on the same or any alternative basis;
- g. choose not to award any contract as a result of the current competitive procurement exercise; or
- h. make whatever changes it sees fit to the Timetable, structure or content of the competitive procurement exercise, depending on approvals processes or for any other reason.

## **91. Tax Compliance**

### **91.1 General**

91.1.1 As referred to in Regulation 57(3) and 57 (4) of the Public Contracts Regulations, Tenderers may be subject to mandatory or discretionary exclusion if they are found to be in breach of obligations relating to the payment of taxes or social security contributions.

91.1.2 HMRC, as a revenue collecting Government Department, reserves the right to (a) conduct revenue compliance checks and enquiries throughout the procurement process and (b) exclude any economic operator from participation in the competitive procurement exercise and/or potential delivery of the contract or framework agreement where it can demonstrate the non-payment of taxes or social security contributions, including in instances where no binding legal decision has been taken by a judicial or administrative body.

### **91.2 Scope and Conduct of the Revenue Compliance Checks**

91.2.1 HMRC will undertake revenue compliance checks in connection with the fulfilment of obligations relating to the payment of taxes and social security contributions over the last three years of trading.

91.2.2 Where revenue compliance enquiries identify certain circumstances such as, but not necessarily limited to those listed below, the Tenderer may be required to provide additional explanations or background information necessary for a full understanding of the situation:

- a. time to pay arrangements;
- b. late payment of taxes;
- c. late payment of taxes resulting in interest charges; and
- d. a breach of obligations, which has been established by a judicial or administrative body having final and binding ruling in accordance with the legal provisions of the country in which it is established or with those of any of the jurisdictions of the United Kingdom.

91.2.3 Decisions whether to exclude any party will be taken on a case by case basis and will take account of (a) the regulatory provisions, (b) any clarification or additional information that might subsequently be provided by the Tenderer, (c) information available to HMRC from its own resources by virtue of its special status as a revenue collecting Department and administrator of direct and indirect taxes and (d) any other relevant information from any other appropriate source.

## **92. HMRC eTrading System**

92.1 HMRC has a “Purchase Order Mandatory Policy” and with effect from 11th November 2019 will process all purchase orders and all invoices using its eTrading system, provided by SAP Ariba.

92.2 Successful Tenderers are required to register on the SAP Ariba Network in order to transact with HMRC via the eTrading system and to ensure that they will continue to be able to receive purchase orders from and issue invoices to HMRC.

92.3 Registration for HMRC’s eSourcing and eTrading portals is undertaken concurrently and instructions are set out here: <http://hmrc.supplier-eu.ariba.com/ad/register/SSOActions?type=full>. SAP Ariba will not charge suppliers to HMRC, VOA or RCDTS to register on the SAP Ariba Network and suppliers will not incur any fees when transacting with HMRC, VOA or RCDTS across HMRC’s eTrading system. However, fees may apply when transacting with suppliers’ other customers over the SAP Ariba Network.

92.4 Suppliers to HMRC, VOA and RCDTS are not required to invest in any additional products or services from SAP Ariba or from any other supplier in order to transact with HMRC, VOA or RCDTS using HMRC’s eTrading system.

92.5 Payment will be made by BACS within 30 days of receipt of a valid invoice. The invoice total should match the relevant stated milestone cost in Schedule 2 of the contract, unless a different cost is agreed in writing or via a contract variation.

### **93. Data security and protection**

93.1 The successful contractor will be required to submit a security plan before the start of the contract. This will detail your approach to safeguarding confidential information including your company policies for handling sensitive documents and computer files from unauthorised access. This will contain details of how the following will be administered:

- a. How tenderers will hold data on sampled participants;
- b. How long tenderers will keep data on sampled participants;
- c. What details about participants will be passed to recruiters and/or interviewers; and
- d. How tenderers will destroy data once they have been used. This must include originally transferred data files, copies of data files held on all computers, and copies held on archived back-up systems.

93.2 If you intend to involve sub-contractors at any stage of the programme, please include details of how you will ensure their compliance with all aspects of the Security Plan.

93.3 A Security Plan questionnaire is attached (please see Annex B) which is assessed on a pass/fail basis. Where suppliers are unable to meet HMRC's data security requirements, they will not be awarded the contract.

93.4 Where the highest scoring Tenderer is not awarded the contract due to failing to meet HMRC's data security requirements as per 93.3, HMRC reserves the right to award the contract to the next highest scoring Tenderer, subject to that Tenderer meeting HMRC's data security requirements.

### **94. Other Ethical Issues**

94.1 To preserve confidentiality and anonymity, details of individual participants in the research must not be included in the analysis and reports.

94.2 Published outputs of statistics will be consistent with statistical disclosure guidelines, as advised by HMRC.

### **95. Procurement Transparency**

95.1 HMRC is obliged to publish tender documents for all contracts with a whole life value of over £10,000. It is a condition of bidding for this work that applicants agree to the subsequent publication of the contract once awarded.

95.2 If Tenderers believe that any of the information requested is commercially sensitive they should provide such information in a separate letter marked as such.

95.3 HMRC ITTs are commercially sensitive documents; the contents of any HMRC ITT should not be divulged to those without a business need to know.

## **96. Access to Government Information**

96.1 Under the Government Code of Practice on Access to Government Information, the Department must reserve the general right to disclose either information about your tender or the tender itself, including your price or range of prices, once a contract is awarded. However, you may request that certain information is not disclosed if to do so would prejudice your legitimate commercial interests. Requests for non-disclosure must accompany your tender and include clear and substantive justification together with a time limit when any confidential information could be disclosed – this is not normally expected to be more than 7 years. It would be helpful, if appropriate, if you could keep the areas that you consider should not be disclosed separate from other areas of your tender. The terms of any confidentiality agreement (not the items themselves – they would remain confidential) would, if necessary, be available for publication.

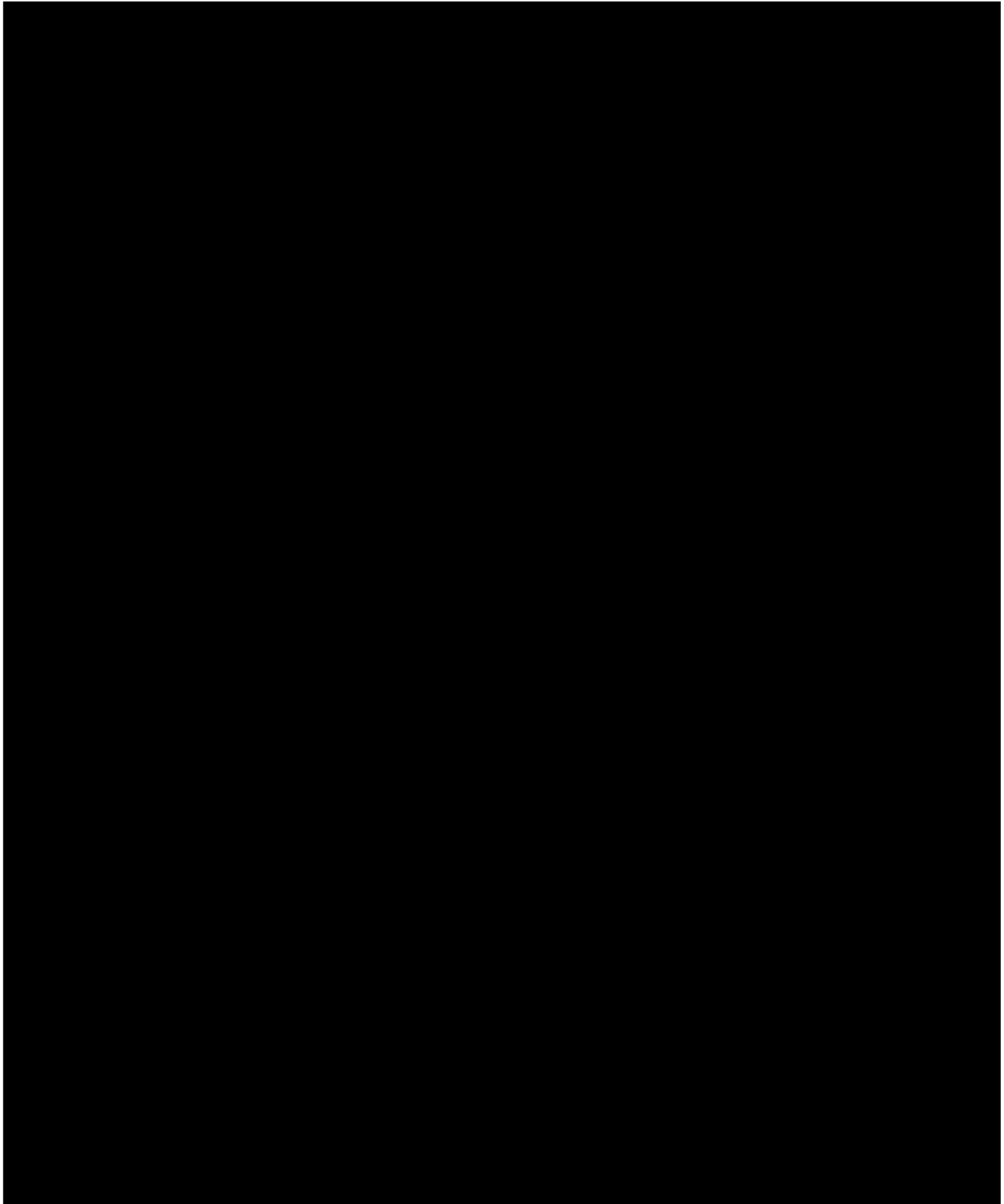
## **97. Commissioning Conditions**

97.1 By submitting a response to the tender exercise HMRC will deem the Tenderer accepts the HMRC additional clauses which are included within the HMRC Clauses Document.

97.2 Additional contractual information relating to the Protection of Information is included in Annex E (Draft Contract).

## **ANNEX B**

### **Supplier Proposal (including Security Plan Questionnaire and Compliance Check Form)**



## **Part 2:      Contract Terms**