






NAME OF ORGANISATION (including partner names if a partnership)		HM Revenue and Customs (" Customer ")			COMPANY NUMBER		n/a	
NUMBER OF PROFESSIONALS IN ORGANISATION		Enterprise-wide for Online Tax Services (Note: The price of this Agreement depends on this number. It is a condition of this Agreement that you keep us informed at all times of any changes to this number. We reserve the right to increase the Contract Price if there is an increase in the number of Professionals. In the event that your organisation acquires or merges with another organisation we will contact you to discuss your price increase.)						
ACCOUNT INFORMATION								
NAME OF CUSTOMER (SALES) CONTACT		[REDACTED]		JOB TITLE	Sourcing Specialist		EMAIL ADDRESS	[REDACTED]
NAME OF CUSTOMER (ADMIN/ON-BOARDING) CONTACT		[REDACTED]		JOB TITLE	Guidance lead		EMAIL ADDRESS	[REDACTED]
CUSTOMER VAT NUMBER		[REDACTED]			TYPE OF BUSINESS		Central Government	
EMAIL ADDRESS		[REDACTED]			P.O. NUMBER		tbc	
DIRECT DEBIT		<input type="checkbox"/> Yes (if Yes, include mandate) <input checked="" type="checkbox"/> No						
INVOICE ADDRESS					DELIVERY ADDRESS (IF DIFFERENT)			
[REDACTED]					[REDACTED]			
CITY		[REDACTED]			CITY		[REDACTED]	
POST CODE		[REDACTED]			POST CODE		[REDACTED]	
COUNTY/COUNTRY		UK			COUNTY/COUNTRY		[REDACTED]	
TELEPHONE		[REDACTED]			TELEPHONE		[REDACTED]	
ONLINE SERVICES TO BE PROVIDED								
DESCRIPTION OF SERVICES	PRODUCT CODE	TERM OF CONTRACT*	PRICE YEAR 1	PRICE YEAR 2	PRICE YEAR 3	PRICE YEAR 4	PRICE YEAR 5	
[REDACTED]	[REDACTED]	[REDACTED]	£	£	£	£	£	
[REDACTED]	[REDACTED]	[REDACTED]	£	£	£	£	£	
[REDACTED]	[REDACTED]	[REDACTED]	£	£	£	£	£	
[REDACTED]	[REDACTED]	[REDACTED]	£	£	£	£	£	
[REDACTED]	[REDACTED]	[REDACTED]	£	£	£	£	£	
[REDACTED]	[REDACTED]	[REDACTED]	£	£	£	£	£	
[REDACTED]	[REDACTED]	[REDACTED]	£	£	£	£	£	
[REDACTED]	[REDACTED]	[REDACTED]	£	£	£	£	£	
[REDACTED]	[REDACTED]	[REDACTED]	£	£	£	£	£	
[REDACTED]	[REDACTED]	[REDACTED]	£	£	£	£	£	
[REDACTED]	[REDACTED]	[REDACTED]	£	£	£	£	£	
[REDACTED]	[REDACTED]	[REDACTED]	£	£	£	£	£	
[REDACTED]	[REDACTED]	[REDACTED]	£	£	£	£	£	
[REDACTED]	[REDACTED]	[REDACTED]	£	£	£	£	£	
[REDACTED]	[REDACTED]	[REDACTED]	£	£	£	£	£	
[REDACTED]	[REDACTED]	[REDACTED]	£	£	£	£	£	
[REDACTED]	[REDACTED]	[REDACTED]	£	£	£	£	£	
[REDACTED]	[REDACTED]	[REDACTED]	£	£	£	£	£	
Total Annual Price (ex. VAT)		[REDACTED]						
Total Annual Price (year 2 – if applicable)		[REDACTED]						

Total Annual Price (year 3 – if applicable)	
Total Annual Price (year 4 – if applicable)	
Total Annual Price (year 5 – if applicable)	
*(years from date that access to the Online Services is made available by us)	
Please include customers IP ranges for any menus containing international legal content: N/A	
PREMIUM LEGAL AND REGULATORY NEWS ADDITIONAL REQUIREMENTS	

Number of Users of Premium Legal and Regulatory News:	n/a		
Location(s) of Premium Legal and Regulatory News users:	n/a		
Department(s) of Premium Legal and Regulatory News users:	n/a		
(Note: The price of the Premium Legal and Regulatory News depends on the number of Premium Legal and Regulatory News Users. It is a condition of this Agreement that you keep us informed at all times of any changes to this number. We reserve the right to increase the Contract Price if there is an increase in the number of Users.)			
BOOKS AND CD PRODUCTS			
DESCRIPTION (OR TITLE) OF PRODUCT	PRODUCT CODE	PRICE	IF "PAY AS YOU GO" CHECK BOX BELOW
		£	<input type="checkbox"/>
		£	<input type="checkbox"/>
Not Applicable		£	<input type="checkbox"/>
		£	<input type="checkbox"/>
		£	<input type="checkbox"/>
		£	<input type="checkbox"/>
		£	<input type="checkbox"/>
		£	<input type="checkbox"/>
		£	<input type="checkbox"/>
Total Book or CD Price	£N/A		
CUSTOMER AGREEMENT			
<p>The Customer's order for online services is subject to acceptance by LexisNexis which will be evidenced by the issuance of ID numbers and passwords to the Customer.</p> <p>This Agreement shall continue until it expires or is terminated in accordance with the General Terms and Conditions.</p> <p>In the event that the Customer is exempt from VAT, the Customer shall notify LexisNexis in writing immediately and provide such evidence as is satisfactory to LexisNexis of such status.</p> <p>If a purchase order is required by the Customer, any purchase order number must be immediately provided in writing to LexisNexis. Any delay or failure to do so shall have no effect on the right of LexisNexis to payment for any and all services and/or materials supplied (whether wholly or in part).</p> <p>Payment of all invoices shall be made by the Customer within 30 days of the date of invoice.</p> <p>The Customer's order is subject to the General Terms and Conditions attached to this Agreement, including any terms on our website that are incorporated by reference (as may be updated from time to time).</p>			
AUTHORISED SIGNATURE			
SIGNATURE			
DATE OF SIGNATURE	20-May-22	PRINT NAME & JOB TITLE OF SIGNATORY	
<p>PLEASE NOTE: Signature above signifies acceptance of this Agreement including the attached General Terms and Conditions, together with any additional terms and conditions published in relation to the products or services you have ordered, and any terms on our website that are incorporated by reference (as may be updated from time to time).</p>			
LEXISNEXIS INTERNAL USE			
Order Number		Order Date	
Purchase Order Number		Account Number	
Contact No.		Delivery ID	
Area Manager	<input type="checkbox"/>	Platinum A/C	<input checked="" type="checkbox"/>
SALES INFORMATION			
Sales Rep Name		Sales Rep ID Code	
<p>The Customer should note that the prices in their Order Form are available for acceptance at any date prior to . These prices shall be considered withdrawn if this Order Form is not signed by an authorised signatory of the Customer and in the possession of LexisNexis prior to that date.</p>			

GENERAL TERMS AND CONDITIONS
(Global Platform) For Use of the LexisNexis Services

This agreement is between RELX (UK) Limited (company number 2746621) trading as LexisNexis ("we", "us" or "our") and the Customer named on the Order Form ("you", "Customer"). The following terms and conditions ("General Terms") govern your use of the online services supplied by us as set out in the Order Form (the "Online Services") and the materials and content available therein ("Materials"). These General Terms, together with the Order Form and Additional Terms (as defined below) shall be referred to as the "Agreement".

1. LICENCE; RESTRICTIONS ON USE

1.1. Subject to any Additional Terms, you are granted a non-exclusive, non-transferable, limited licence to access and use the Online Services and Materials for the purposes only of: (i) research or study, (ii) providing professional services to your clients, and (iii) providing academic services to students. This licence is a licence for your **Professionals** as indicated on the Order Form above and those of your employees and support personnel ("**Users**") to use the Online Services and the Materials only in the manner set out in this clause 1.

("Fee Earners") means any User with a practicing certificate issued by the appropriate governing body. You are entitled to a total number of Users equal to **two times** the number of **Professionals** set out on the Order Form.

Notwithstanding the above, for Premium Legal and Regulatory News you are entitled to the number of Users as set out on the Order Form.

1.2. You may:

- (a) electronically display Materials retrieved from the Online Services to Users and nothing in these General Terms shall prevent more than one User from displaying the Materials at the same time;
- (b) search and view the Materials for your own research purposes;
- (c) obtain a printout of a limited and reasonable portion of the Materials obtained by using the printing commands of the Online Services (the, "**Authorised Printouts**");
- (d) make copies of Authorised Printouts and distribute Authorised Printouts and copies to Users or those contemplated at clause 1.1 above; and
- (e) retrieve and store a machine-readable copy of a limited and reasonable portion of the Materials in any individual part of the Online Services using the downloading commands of the Online Services, provided that the storage of that copy shall be for no more than 90 days and shall be primarily for one User's exclusive use. Insubstantial electronic copies of the Materials may be stored beyond the time restriction referred to in this clause only where: (i) the Materials have been incorporated into advice provided to a specific client in respect of a specific matter; and/or (ii) the Material is required to be kept for some legal, regulatory or evidential requirement. This clause is subject to an overriding obligation upon you and your Users not to create an independently held and/or searchable database of the Materials.

1.3. You must not:

- (a) store, distribute or transmit any content through the Online Services that is unlawful, dishonest, fraudulent, libellous, harmful, aggressive, defamatory, obscene, harassing or racially or ethnically offensive; facilitates illegal activity; depicts sexually explicit images; or promotes unlawful violence, or discrimination based on gender, colour, race, religious belief, sexual orientation, disability, or any other illegal activities; or breaches any laws, statute, regulations standards, or codes of practice of any relevant authority;
- (b) attempt to disassemble, reverse engineer or reverse compile, or otherwise reduce to human-perceivable form any of the Online Service;
- (c) use the Online Services or Materials in any fashion that infringes our or our licensors' copyright or proprietary interests; or
- (d) remove or obscure any copyright notice or other notices contained in Materials.

1.4. Except as specifically provided in clauses 1.1 and 1.2, you are otherwise prohibited from downloading, storing, reproducing, transmitting, displaying, printing, copying, distributing, or using Materials. You may not print or download Materials without using the printing or downloading commands of the Online Services. All access to and use of the Online Services via mechanical, programmatic, robotic, scripted or any other automated means not provided as part of the Online Services is strictly prohibited.

Use of the Online Services is permitted only via manually conducted, discrete, individual search and retrieval activities.

1.5. All right, title, and interest (including all copyrights and other intellectual property rights) in the Online Services and Materials (in both print and machine-readable forms) belong to us or our third party suppliers. You acquire no ownership of copyright or other intellectual property rights or proprietary interest in the Online Services or Materials.

1.6. All use of the Materials and production of Authorised Printouts is subject to a fair usage policy. If, during any 90 day period you produce printouts (including Authorised Printouts) of Materials which represent greater than 10% of those Materials which you are authorised to access, we reserve the right to make an additional pro-rata charge based on your then current annual contract cost.

2. ACCESS TO SERVICES

2.1. Only the Users shall be entitled to access and use the Online Services and Materials.

2.2. Each User may only use five devices to access the Online Services and Materials.

2.3. Except for use incidental to occasional, short-term travel, you may not use an identification number to access the Online Services from outside the country for which it was issued.

2.4. You may be restricted from accessing certain Materials otherwise available in the Online Services.

2.5. Aspects of the Materials and features of the Online Services may be added to or withdrawn from time to time and the Online Services otherwise changed without notice. To the extent any such change is materially adverse to the quality of service you receive, you may terminate this Agreement on no less than 30 days' prior written notice by email to cancellationrequest@lexisnexis.co.uk, such notice to be served no later than 30 days after any such change. In such circumstances, we will refund you for any Fees paid in advance on a pro-rate basis for the time remaining in the Term (or Renewal Term, as applicable) and your proportionate use of the removed or changed Materials or features (as against the other Material and features you have access to). Continued use of the Online Services following any change constitutes acceptance of the change.

2.6. You must ensure that each person having access to the Online Services and Materials:

- (a) is a User; and
- (b) is using those Online Services and Materials only in accordance with these General Terms and the Additional Terms, and you will be liable for their acts and omissions at all times.

2.7. Any password / ID number issued by us to a User is personal and confidential to that User. If we suspect that any password / ID is being used by anyone other than a User or a different User to the person to whom it was issued, that password / ID may be cancelled at our absolute discretion and no refund shall be given.

3. TERMS APPLICABLE TO PSL USERS

3.1. In relation to your use of PSL, you may, in addition to other rights granted under these General Terms:

- (a) copy, revise, customise and use the applicable Materials for the purposes of any matter on which you are advising; and
- (b) make available to clients, potential clients and others copies of the applicable Materials (other than answers to queries, see clause 3.3) on a reasonable, non-systematic basis that is not commercially prejudicial to us, subject to crediting us (and third parties where such material is attributed to them).

3.2. You must not provide us with any confidential information which might: (i) identify the parties involved in a particular matter or identify a dispute; or (ii) breach any legal or professional duty.

3.3. If we answer a query raised by you through our LexisAsk service (or otherwise), you shall not provide this or any answer supplied by us to you to any client or other third party or permit any client

or other third party to be aware of or rely upon our provision of such an answer. You must consider all answers using your professional skills, and where used by you, you will do so at your own risk.

- 3.4. You recognize and accept that we may give answers to the same or similar queries asked by any of our customers and that any conflict which might arise between customers is waived.

- 3.5. You recognize and accept that:

- (a) we do not undertake any obligation to consider whether the information provided to or by us for the purpose of our Materials (including answering a query) is either sufficient, up to date or appropriate for any particular or actual circumstances; and
- (b) we are not a law firm; we do not represent or advise clients in any matter and are not bound by the professional responsibilities and duties of practising lawyers. Nothing in the Online Services, or the Materials nor any receipt or use of the Online Services, shall be construed or relied on as advertising or soliciting to provide any legal services, creating any solicitor-client relationship or providing any legal representation, advice or opinion whatsoever on behalf of us or our staff.

- 3.6. Where, as a result of the use of any Online Service, you upload, store or post any content, whether by the adaptation or amendments of our Materials or otherwise (the "**Customer Materials**"), you hereby grant to us a non-exclusive, non-transferable licence to incorporate the Customer Materials into the Online Services and Materials from your use and the use of any other customers/ Users.

- 3.7. You shall indemnify and keep us indemnified on demand against any loss, injury, claim, liability, or damage of any kind that we suffer or incur as a result of any infringement of a third party's intellectual property rights by the Customer Materials.

4. TERMS APPLICABLE TO PREMIUM LEGAL AND REGULATORY NEWS

- 4.1. We are the sole owners of all Intellectual Property Rights in and to the Materials. The parties acknowledge that the Official Publications are owned by third parties (as it consists of public statements and content). While the Supplier will use its reasonable endeavours to ensure that the Official Publications included in the Service are accurate, it does not guarantee the accuracy, quality or completeness of the Official Publications and the Supplier accepts no liability in relation to the Official Publications whatsoever or for any reliance on them.
- 4.2. In respect of MLEX content you will not, and you will procure that the Users will not, forward or impart the MLEX content to any journalist, news or media organisation or to any other individual employed by or independently contracted to any news or media organisation, in whole or in part in any way.
- 4.3. In respect of Materials comprised of Law360 content ("Law360 Materials"), you shall not engage in any Mass Distribution (as defined below) without the express prior written consent of us; unauthorized Mass Distribution by you shall be immediate grounds for suspension of your account and/or termination of your access to the Law360 services. "Mass Distribution" means (i) the use, publication or inclusion of any Law360 Materials (in whole or in part) obtained through use of the Online Services in (x) any press releases, blog postings, newsletters, articles, bulletin boards, or any other publicly accessible publications or (y) any communication by any User (including, without limitation, via email or facsimile) containing specific content of the Law360 Materials that is addressed to more than ten (10) individuals that are not Users (ii) configuring or automating email (or other) alert functionality on behalf of any non-User or distributing the content of any Law360 services to any non-User, (iii) utilizing or distributing any Law360 Materials for marketing and/or promotional purposes or otherwise establishing or allowing establishment of the Law360 services as a service bureau for any third party or (iv) otherwise using the Law360 Materials or services in any manner that (x) replicates, or seeks to replicate, in whole or in part, the Law360 Materials or services or (y) undermines the ability of us, as determined in our sole discretion, to market or sell any of our services, including the Online Services, to any third party. If you wish to distribute particular Law360 Materials to more than ten (10) individuals outside of your organization, please contact your account manager.

- 4.4. Any distribution of Law360 Materials otherwise permitted hereunder must comply with clause 1.3(d) hereof. Subject to clause 4.3, you shall have the limited right to use or excerpt portions of Law360 Materials so long as all such content is properly attributed to us. Any copyright notice appended by you to distributed content of the Law360 Materials should be in a form substantially similar to the following: "Copyright [Current Year] Portfolio Media, Inc."

- 4.5. You acknowledge and agree that we may, in our sole discretion, opt to not publish or otherwise make available the Law360 services, either in whole or in part, on any United States holiday or on any court holiday. We may, in our sole discretion, determine to change, add, or remove publication holidays hereunder.

5. ADDITIONAL TERMS

- 5.1. Certain Materials and Online Services will be subject to supplemental terms and conditions published online, on a CD or within a publication or product, online descriptions of files, online notices following file selection, and individual documents retrieved from the Online Services (collectively, the "**Additional Terms**"), all of which are incorporated by reference into these General Terms.

- 5.2. In the event of any conflict between these General Terms and the Additional Terms, the Additional Terms will prevail.

6. LIMITED WARRANTY

- 6.1. We warrant that we have the right and authority to make the Online Services and Materials available pursuant to these General Terms.
- 6.2. EXCEPT AS OTHERWISE PROVIDED IN CLAUSE 6.1, THE ONLINE SERVICES AND MATERIALS ARE PROVIDED ON AN "AS IS", "AS AVAILABLE" BASIS AND WE MAKE NO EXPRESS WARRANTIES UNDER THIS AGREEMENT, INCLUDING WITHOUT LIMITATION THAT THE ONLINE SERVICES AND MATERIALS ARE OR WILL BE COMPLETE OR FREE FROM ERRORS OR THAT INFORMATION WILL CONTINUE TO BE AVAILABLE TO US TO ENABLE US TO KEEP THE ONLINE SERVICES AND MATERIALS UP-TO-DATE.

7. LIMITATION OF LIABILITY

- 7.1. To the maximum extent permitted by law, a Covered Party (as defined below) shall not be liable for any loss, injury, claim, liability, or damage of any kind resulting in any way from:
- (a) any errors in or omissions from the Online Services or any Materials available or not included therein;
- (b) the unavailability or interruption to the supply of the Online Services or any features thereof or any Materials;
- (c) your use or misuse of the Online Services or Materials (regardless of whether you received any assistance from a Covered Party in using or misusing the Online Services);
- (d) your use of any equipment in connection with the Online Services;
- (e) the content of Materials;
- (f) any delay or failure in performance beyond the reasonable control of a Covered Party; or
- (g) any negligence of a Covered Party or its employees, contractors or agents in connection with the performance of our obligations under this Agreement.
- 7.2. "**Covered Party**" means:
- (a) us, our affiliates, and any officer, director, employee, subcontractor, agent, successor, or assign of us or our affiliates; and
- (b) each third party supplier of Materials, their affiliates, and any officer, director, employee, subcontractor, agent, successor, or assign of any third party supplier of Materials or any of their affiliates.
- 7.3. Our liability to you for breach of any condition or warranty implied under any law which cannot be lawfully modified or excluded by this Agreement shall, to the extent permitted by law, be limited at our option to supplying the Online Services or Materials again or paying for their re-supply. Nothing in this Agreement is intended to exclude liability for death or personal injury resulting from any negligence by us or for fraud.
- 7.4. Our liability to you for loss or damage of any kind (including loss or damage caused by negligence) is reduced to the extent that you caused or contributed to that loss or damage.

7.5. SUBJECT TO CLAUSE 7.3 AND CLAUSE 7.6, THE AGGREGATE LIABILITY OF THE COVERED PARTIES IN CONNECTION WITH ANY OTHER CLAIM ARISING OUT OF OR RELATING TO THE ONLINE SERVICES OR MATERIALS SHALL NOT EXCEED THE AMOUNT OF YOUR ACTUAL DIRECT DAMAGES. YOUR RIGHT TO MONETARY DAMAGES IN THAT AMOUNT SHALL BE IN LIEU OF ALL OTHER REMEDIES WHICH YOU MAY HAVE AGAINST ANY COVERED PARTY.

7.6. SUBJECT TO CLAUSE 7.3, THE COVERED PARTIES SHALL NOT BE LIABLE FOR ANY SPECIAL, INDIRECT, INCIDENTAL, OR CONSEQUENTIAL DAMAGES OF ANY KIND WHATSOEVER (INCLUDING, WITHOUT LIMITATION, LEGAL FEES) IN ANY WAY DUE TO, RESULTING FROM, OR ARISING IN CONNECTION WITH THE ONLINE SERVICES, MATERIALS, OR THE FAILURE OF ANY COVERED PARTY TO PERFORM ITS OBLIGATIONS, REGARDLESS OF ANY NEGLIGENCE OF ANY COVERED PARTY.

7.7. The Materials are provided for reference purposes only and are not intended, nor should they be used, as a substitute for professional advice or judgement or to provide legal advice with respect to particular circumstances.

7.8. Whilst reasonable efforts are made to keep the Materials up to date, you should obtain independent verification or advice before relying upon any piece of information.

8. RENEWAL AND TERMINATION

8.1. This Agreement is for an initial period of 3 years (the "Initial Term"). At the end of the Initial Term, the Customer may notify LN that it wishes to extend for a 4th year, such notice to be provided within 90 days of the end of the Initial Term. If such notice is provided, the Agreement shall be extended by a further year (the "First Renewal Term") and the Fee for the First Renewal Term shall be as set out for Year 4 in the Order Form. At the end of the First Renewal Term, the Customer may notify LN that it wishes to extend for a 5th year, such notice to be provided within 90 days of the end of the First Renewal Term. If such notice is provided, the Agreement shall be extended by a further year (the "Second Renewal Term") and the Fee for the Second Renewal Term shall be as set out for Year 5 in the Order Form. At the end of the Second Renewal Term, the agreement will expire automatically without requirement of notice from either Party.

8.2. Charges and payment terms may be changed in accordance with your applicable price schedule; all other provisions of this Agreement may be changed by us immediately upon notice. Your subscription for access to the Online Services may be terminated by you immediately upon notice to us if any change, excluding changes to charges that are in accordance with clause 8.1, is unacceptable, by email to cancellationrequest@lexisnexis.co.uk. Continued use of the Online Services following any change constitutes acceptance of the change.

8.3. We may terminate this Agreement by giving at least 60 days' notice. Our only obligation in this event shall be the pro rata refund of any charges paid in advance for the remaining Term (or Renewal Term, as applicable).

8.4. We may suspend providing the Online Services to you without notice and pursue any other remedy legally available to us (including enforcing payment of charges) if you fail to comply with any of your obligations in this Agreement (including payment obligations) and will seek our legal costs and other expenses incurred from you. For the avoidance of doubt, this shall include recovery of any legal costs and expenses incurred as a result of any small claims. Without prejudice to the foregoing, if you fail to pay any sum properly due hereunder, we reserve the right to seek enforcement of the full contract sum.

8.5. We may terminate this Agreement with immediate effect if you are in material breach of this Agreement or if a resolution for winding up is passed by you, or a court order is made for your winding up or a petition is presented for your winding up, an encumbrancer takes possession or a receiver is appointed over any of your property or assets, if you make any voluntary arrangement with your creditors or become subject to an administration order, go into liquidation or anything analogous to any of the foregoing under the law of any jurisdiction occurs

in relation to you or if you cease, or threaten to cease, to carry on business in which case (and without prejudice to any other rights we may have) you will not be entitled to any refund of any charges paid in advance and any charges due shall become payable immediately.

9. PERSONAL DATA PROTECTION AND ANALYTICS

9.1. "Data Protection Laws" means all applicable privacy and data protection laws, regulations, orders, and other legal requirements. The terms "personal data" and "processing" will have the meanings ascribed to them in the data protection laws, and where the data protection laws use equivalent or corresponding terms, such as 'personal information' instead of 'personal data', they will be read as the same.

9.2. You are responsible for ensuring the legality of the personal data that you or Users provide to LN for processing. If and to the extent that you Users provide personal data to LN for account registration or otherwise, the parties acknowledge that such information will be processed by LN in accordance with the data protection laws and the LexisNexis privacy policy applicable to the Online Services at <https://www.lexisnexis.com/global/privacy/privacy-policy.page>, except where LN is processing such information on your behalf, the terms of the LexisNexis Data Processing Addendum at <https://www.lexisnexis.com/global/privacy/processing-terms.page> will apply.

9.3. If and to the extent that you transfer personal data to LN in a territory outside the originating territory, the LexisNexis Data Transfer Terms at <https://www.lexisnexis.com/global/privacy/transfer-terms.page> will apply as necessary in respect of such transfer.

9.4. On request, we will provide you with data and analysis of Users' usage of the Online Services and Materials ("Analytics"). Analytics data will clearly identify individual Users and will detail their activity (including but not limited to documents and content accessed, printed, emailed, downloaded, searched). We will provide the Analytics to you on the strict condition that:

- (a) you will not use it for any purpose other than supporting internal decision making processes, policing use of the Online Services and Materials; product adoption activities carried out with us; and assessing levels of use;
- (b) the Analytics data is not to be shared with any third parties without our prior written consent;
- (c) you are solely responsible for providing any required notices and obtaining any required consents and authorisations of the Users to all use of the Analytics data;
- (d) you shall indemnify us and our affiliates on demand from and against any loss, liability, damages, claims, fines, penalties, costs and expenses incurred as a result of any third party claim against us arising out of or in connection with any failure by you to comply with the provisions set out in this clause 9.

9.5. You will immediately stop using and delete all Analytics on termination or expiry of this Agreement or otherwise at our direction.

10. MISCELLANEOUS

10.1. You will not disclose to any third party details of this Agreement or any of the negotiations undertaken in relation to this Agreement without our prior written consent.

10.2. Except as otherwise provided herein, all notices and other communications to you hereunder shall be in writing or displayed electronically in the Online Services. Notices to you shall be deemed to have been properly given on the date posted, if posted; on the date first made available, if displayed in the Online Services; or on the date received, if delivered in any other manner. Notices to us should be sent to your account representative with a copy sent to the Head of UK Legal at our main London office address set out on our company website.

10.3. Each third party supplier of Materials has the right to assert and enforce these provisions directly on its own behalf as a third party beneficiary.

10.4. The failure of us or any third party supplier of Materials to enforce any provision hereof of this Agreement shall not constitute or be construed as a waiver of such provision or of the right to enforce it at a later time.

10.5. You may not assign, or sub-licence, this Agreement or any rights or obligations hereunder, directly or indirectly, without our prior written consent. We may assign this Agreement to any

successor to all or substantially all of our business or assets that relate to the subject matter of this Agreement whether by asset or stock acquisition, merger, consolidation or otherwise.

- 10.6. Subject to clause 10.5, this Agreement will inure to the benefit of and be binding upon the parties and their respective successors and permitted assigns.
- 10.7. If any provision, or portion thereof, of this Agreement is found to be invalid, unlawful or unenforceable to any extent under applicable law by a court or other government entity of competent jurisdiction, such provision of this Agreement will be enforced to the maximum extent permissible by applicable law so as to effect the intent of the parties, and the remaining provisions of this Agreement shall remain in full force and effect.
- 10.8. Non-performance of either party shall be excused to the extent that performance is rendered impossible where failure to perform is a result of actions, omissions or circumstances beyond the reasonable control of the non-performing party.
- 10.9. No terms, provisions or conditions of any purchase order, acknowledgement or other business form that you may use in connection with this Agreement will have any effect on the rights, duties or obligations of the parties under, or otherwise modify, this Agreement, regardless of any failure by us to object to such terms, provisions or conditions.
- 10.10. Other than as detailed in clause 10.3, this Agreement does not confer any rights on any person or party (other than the parties to this Agreement) under the Contracts (Rights of Third Parties) Act 1999.
- 10.11. Where you are provided with access to materials for free no obligation to continue to provide such material is accepted by us and you have no right to receive the material. Such material may be withdrawn at any time without notice.
- 10.12. All payments made by you under this Agreement will be made in full without any set-off or counterclaim and free from any deduction or withholding (save as is required by law).
- 10.13. This Agreement, including terms on our website that are incorporated by reference (as may be updated from time to time) contains the entire agreement between the parties relating to the provision and use of the Online Services and the Materials and it supersedes any prior agreements, representations or understandings between the parties (whether oral or in writing) unless expressly incorporated by reference in this Agreement. Each party acknowledges that it has not relied on, and shall have no remedy in respect of, any representation (whether innocent or negligent) made but not expressly embodied in this Agreement. Nothing in this clause limits or excludes any liability for fraud or fraudulent misrepresentation.
- 10.14. You are not identified on and you shall not provide access to the Online Services, to any individuals or entities identified on, (1) OFAC's list of Specially Designated Nationals ("SDN List"), (2) the UK's HM Treasury's Consolidated List of Sanctions Targets, (3) the EU's Consolidated List of Persons, Groups, and Entities Subject to EU Financial Sanctions, (4) any other applicable sanctions lists, or (5) any person 50 percent or more owned, directly or indirectly, individually or in the aggregate by a person(s) identified in (1) through (4).
- 10.15. This Agreement, (and any non-contractual obligations arising out of or in connection with it) shall be governed by and construed in accordance with the laws of England and Wales. The parties irrevocably agree that the courts of England and Wales shall have exclusive jurisdiction to settle any claims or disputes which may arise under or in connection with this Agreement (including any non-contractual claims or disputes).

Schedule 1 HMRC Mandatory Clauses

Schedule 1 AUTHORITY'S MANDATORY TERMS

- A.** For the avoidance of doubt, references to 'the Agreement' mean the Order Form and General Terms and Conditions between the Supplier and the Authority, as set out above. 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 Annex 1
- C.** In case of any ambiguity or conflict, the Authority's mandatory terms in this Schedule Annex 1 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;
"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;
"Effective Date"	the date of signature of this Agreement;
"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;
"Off-Shore Entities"	any company or entity which is located in a tax haven, as defined by the EU's list of non-cooperative jurisdictions;
"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 provision of access to the Online Services and Materials, under the Agreement;
“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 material part thereof or necessary for the management, direction or control of the Services or any material 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”	relevant 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 is registered or tax resident in the UK and meets all 3 conditions contained in the relevant excerpt from HMRC’s “Test for Tax Non-Compliance”, as set out in Annex 1, where: <ul style="list-style-type: none"> (a) the “Economic Operator” means the Supplier; 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 set out in the Agreement. Without prejudice to the other terms of this Agreement, , the Supplier shall procure a Purchase Order Number from the Authority prior to the commencement of any Services, provided that any delay or failure to do so shall have no effect on the right of the Supplier to payment for the Services (whether wholly or in part). Subject to the foregoing, 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 (provided such does not require the Supplier to incur expense or cost to do so).

3. Warranties

3.1 As at the Effective Date, the Supplier represents and warrants that, save as disclosed by the Supplier or its Affiliates to the Authority and otherwise to the best of its knowledge and belief:

- 3.1.1 in the three years prior to the 1st April 2022, it has complied in all material respects with all applicable Laws related to Tax in the United Kingdom;
- 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 1st April 2022.

3.2 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 on immediate written notice.

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 If, at any point during the Term, there is Tax Non-Compliance, the Supplier shall:
 - 4.3.1 notify the Authority in writing of such fact within five (5) Working Days of its occurrence; and
 - 4.3.2 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.
- 4.4 If the Supplier fails to comply with clauses 4.2 or 4.3 above, the Authority shall be entitled to terminate the Agreement on immediate written notice.
- 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 by the Authority to the Supplier under this Agreement.
- 4.6 Upon the Authority's request, the Supplier shall provide information which demonstrates how the Supplier complies with its Tax obligations relevant to this Agreement (provided nothing in this clause shall entitled the Authority to make repeated requests for information that have already been made to any Affiliates of the Supplier in the ordinary course).
- 4.7 The Authority may internally share any information which it receives under Clause 4.3, 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 Entities, the main purpose 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).

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

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

3. X's activity in *Condition 2* is, where applicable, subject to dispute and/or litigation as follows:
 1. In respect of (a), either X:

¹ <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.

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>

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.
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.

Schedule 2 – RFQ response

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.

Contact name:		Contact name:	
Email:		Email:	XXXXXXXXXXXX
Telephone:		Telephone:	

1 Purpose and Procurement requirements

We require:

- Commentary and news on key tax, audit and accounting topics, allowing a user to keep up to date with legal developments.
- Dynamic access to a comprehensive archive of content from established names (many of which are no longer published in paper form), including:
 - Tolleys
 - Simon's Taxes
 - De Voil
 - Butterworths
 - Halsbury's
 - Yellow/Orange Tax Handbooks
 - other legislation across Capital Allowances/ CGT/ CT/ IT, Tax Journal, Tax Cases.
- Practical tax and accountancy resources and tools - with expert analysis and commentary - which give our tax professionals access to the regulation, guidance and legislative case histories they need to fulfil their role, for example:
 - tax legislation and treaties
 - practice notes, precedents, forms and current awareness alerts across wide range of legal areas
 - tax case histories and reports with analysis
 - UK GAAP financial reporting requirements Financial reporting standards, reporting requirements, commentary, practical resources for applying UK GAAP
 - international financial reporting requirements as used in the UK and apply them appropriately – International Accounting standards, commentary and practical resources for applying IFRS.
 - dealing with probate and administration
 - audit
 - company law and governance
 - compliance and practice management
 - Tutorials and learning resources to support the continuous professional development of tax professionals
- A dynamic easy-to use interface, with the ability to create a personalized 'one stop shop' facility to consider case law, legislation, analysis and commentary together.

2. Background

2.1 Background to HMRC

HM Revenue & Customs (HMRC) is one of the UK's largest organisations, with approximately 60,000 full-time equivalent staff. Almost every individual and business in the UK is a direct customer of HMRC.

HMRC is an effective, efficient and impartial tax and payment authority with the vital purposes of:

- Collecting the money that pays for the UK's public services and help families and individuals with targeted financial support
- Helping the honest majority to get their tax right and make it hard for the dishonest minority to cheat the system
- Collecting over £500 billion a year in revenue from 45 million individuals and 4.9 million business customers
- Playing a key role in enforcing UK Border Controls and national minimum wage levels, administering environmental taxes and recovering student loans

HMRC is a non-ministerial government department which was formed in 2005 through the merger of the Inland Revenue and HM Customs and Excise.

2.2 Background to HMRC Online tax and accountancy procurement tool requirement.

HMRC has approximately c17,000 tax professionals, carrying out a variety of roles within the department. We expect our tax professionals to work to a high standard and HMRC has for a number of years paid for department-wide access to the best external tax and accountancy resources, as used by the wider tax industry.

These resources - holding legislation, commentary and case law - are used by tax professionals (and SOLS) in their technical work, often in conjunction with - and to complement - HMRC's own published guidance. Our tax professionals have increasingly moved away from the use of paper copies. Continued access to the best online tools and resources is therefore critical.

3. Products

[Redacted content]

4 Quotation

[Redacted content]



5 Response instructions and timeline

5.1 HMRC requests that responses to this RFQ are submitted by email to the following addresses:

6 Supplementary

Please provide any feedback, suggestions, or other relevant information here that is supplementary to your quotation.

