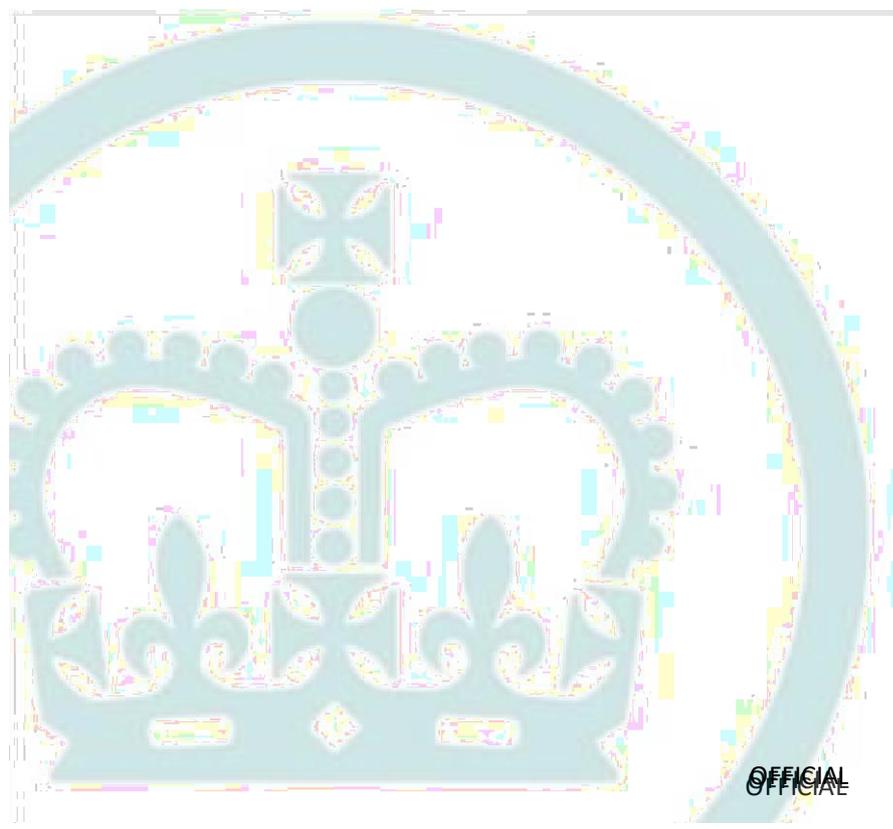




HM Revenue
& Customs

RM6100 Technology Services 3 Framework Schedule 4 Annex 1 Lot 4 Order Form



OFFICIAL

**RM6100 Technology Services 3
Framework Schedule 4 Annex 1
Lot 4 Order Form**

Order Form

This Order Form is issued in accordance with the provisions of the Technology Services 3 Framework Contract RM6100 dated 10-Mar-22 | 10:45 GMT between the Supplier (as defined below) and the Minister for the Cabinet Office (the "**Framework Contract**") and should be used by Buyers conducting a further competition under the Framework Contract.

The Contract, referred to throughout this Order Form, means the contract between the Supplier and the Buyer (as defined below) (entered into pursuant to the terms of the Framework Contract) consisting of this Order Form and the Call Off Terms. The agreed Call Off Terms (including Schedule 6.3) for the Contract being set out as the Annex 1 to this Order Form.

The Supplier shall provide the Services and/or Goods specified in this Order Form (including any attachments to this Order Form) to the Buyer on and subject to the terms of the Contract for the duration of the Term.

In this Order Form, capitalised expressions shall have the meanings set out in Schedule 1 (Definitions) of the Call-Off Terms.

This Order Form shall comprise:

1. This document headed "Order Form";
2. The following Attachments with reference to the corresponding Schedule or Clause in the Call-Off Terms. Attachments to this Order Form either replaces (i) an Annex to a Schedule in the Call Off Terms or (ii) supplements a Schedule to the Call-Off Terms.

Attachment to the Order Form	Schedule to the Call-Off Terms
Attachment 2.1 (Services Description) - for information only	See Schedule 2.1 (Services Description)
Attachment 2.2 (Key Performance Indicators and Subsidiary Performance Indicators Tables) - for information only	See Schedule 2.2 (Performance Levels)
Attachment 2.3 (Environmental Requirements) - for information only	See Schedule 2.3 (Standards)
Attachment 2.4 (Information Management System)	See Schedule 2.4 (Security Management)
Attachment 3 (Buyer Responsibilities)	See Schedule 3 (Buyer Responsibilities)
Attachment 4.1 (Supplier Solution)	See Schedule 4.1 (Supplier Solution)
Attachment 4.2 (Commercially Sensitive Information)	See Schedule 4.2 (Commercially Sensitive Information)
Attachment 4.3 (Key Sub-Contractors)	See Schedule 4.3 (Key Sub-Contractors)
Attachment 4.4 (Third Party Contracts)	See Schedule 4.4 (Third Party Contracts)
Attachment 5 (Software) - for information only	See Schedule 5 (Software)
Attachment 6.1 (Outline Implementation Plan) - for information only (the Buyer,	See Schedule 6.1 (Implementation Plan)

Supplier and the Incumbent Supplier (where appropriate) will agree in writing the Final Implementation Plan within one (1) month after the Start Date)	
Attachment 6.2 (Test Success Criteria) - for information only (the Buyer, Supplier and the Incumbent Supplier (where appropriate) will agree in writing the Final Implementation Plan within one (1) month after the Start Date)	See Schedule 6.2 (Testing Procedures)
Schedule 6.3 (Projects)	
Attachment 7.1 (Charges)	See Schedule 7.1 (Charges and Invoicing)
Attachment 7.2 (Maximum Payments on Termination)	See Schedule 7.2 (Payments on Termination)
Attachment 7.3 (Approved Benchmarks) - for information only	See Schedule 7.3 (Benchmarking)
Attachment 8.1 (Representation and Structure of Boards)	See Schedule 8.1 (Governance)
Attachment 8.4 (Transparency Reports and Records to Upload to Virtual Library) - for information only	See Schedule 8.4 (Reports and Records Provision)
Attachment 9.1 (Notified Sub-Contractors)	See Schedule 9.1 (Staff Transfer)
Attachment 9.2 (Key Personnel)	See Schedule 9.2 (Key Personnel)
Attachment 11 (Processing Personal Data)	See Clause 23 of the Call-Off Terms (Processing Personal Data)

3. Annex 1 – Call-Off Terms and Additional/Alternative Clauses.

The Order of Precedence shall be as set out in Clause 1.4 of the Call-Off Terms.

4. Change to Operational Services Commencement Date

In relation to the Managed Desktop Service (“**MDS**”) service lines (which shall have a meaning consistent with how it is used in Schedule 2.1 and/or Schedule 4.1), the following shall apply and the definition of “Operational Service Commencement Date” as set out in (Schedule 1) of the Call-Off Terms shall be deemed to be amended and interpreted as necessary to give effect to the below in respect of the MDS service lines:

1. Elements of the Service Charges prepared by the Supplier and reflected in Schedule 7.1 (Charges and Invoicing) were prepared by the Supplier and the Key Performance Indicators set out in Schedule 2.2 were agreed by the Supplier on the basis that the Operational Service Commencement Date for the MDS service lines would not be before 8 August 2022. The Supplier and the Buyer have since agreed that the Operational Service Commencement Date for the MDS services lines will be brought forward to 1 July 2022. The Supplier agrees (on the basis of the following terms) to bring forward the Operational Service Commencement Date for the MDS service lines from the 8th August 2022 to the 1st July 2022, at which point, the relevant Service Charges plus any additional charges due in accordance with the below provisions, shall commence.
2. It is understood by the Parties that the Supplier may incur additional costs than it had anticipated as a result of agreeing with the Buyer to bring forward the Operational Service Commencement Date for the MDS services lines from the 8 August 2022 to the 1 July 2022.

3. Any such costs properly and actually incurred by or committed to by the Supplier in respect of the period between 1 July 2022 and 8 August 2022 will be payable by the Buyer to the Supplier at their cost to the Supplier [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

8. In relation to the KPI's as contained in Schedule 2.2, the following shall apply:

[REDACTED]

Section A

General Information

Contract Details

Contract Reference: SR349742929

Contract Title: HMRC Managed Desktop Services Contract

Contract Description: HMRC is seeking one supplier that will act as a trusted partner to provide all of our Managed Desktop, Workspace and Print Services.

Contract Anticipated Potential Value: this [REDACTED] should set out the total potenti

Buyer details

Buyer organisation name
Her Majesty's Revenue & Customs

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

[REDACTED]

Buyer representative name
[REDACTED]

Buyer Project Reference
Please provide the customer project reference number.
SR349742929

Supplier details

Supplier name
[REDACTED]

Supplier address
[REDACTED]

Supplier representative name

[REDACTED]

Supplier representative contact details

[REDACTED]

Order reference number

N/A

Section B

Part 1 – Framework Lots (for multi-Lots only)

Framework Lot under which this Order is being placed

*Guidance Note: where a buyer is conducting a multi-lot procurement and Lot 4 is one of those (which in that case this Order Form and corresponding Call-Off Terms will apply to all Lot(s) under that procurement, tick below which Lot(s) apply in addition to Lot 4. Where this is not a multi-lot procurement and only Lot 4 applies, this Part 1 does **not need** to be completed.*

- | | | |
|----|--|-------------------------------------|
| 1. | TECHNOLOGY STRATEGY & SERVICES DESIGN | <input type="checkbox"/> |
| 2. | TRANSITION & TRANSFORMATION | <input type="checkbox"/> |
| 3. | OPERATIONAL SERVICES | |
| | a: End User Services | <input type="checkbox"/> |
| | b: Operational Management | <input type="checkbox"/> |
| | c: Technical Management d:
Application and Data Management | <input type="checkbox"/> |
| | | <input type="checkbox"/> |
| 4. | MAJOR SERVICES TRANSFORMATION PROGRAMMES | <input checked="" type="checkbox"/> |
| 5. | SERVICE INTEGRATION AND MANAGEMENT | <input type="checkbox"/> |

Part 2 – Contract Details

Term

Initial Term

From the Effective Date up to and including 30 June 2027.

Extension Period

Guidance Note – where the initial term above is not for the maximum permitted term and the buyer wants the option to include an extension period then inset the period of the extension in months, noting always that this cannot exceed the maximum permitted duration for Lot 4 (including the initial term) of 84 months (7 years).

2 x Twelve (12-months each)

Sites for the provision of the Services

The Supplier shall provide the Services from the following Sites:

Buyer Premises: [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Supplier Premises:**Third Party Premises:**

Not Applicable

Buyer Assets

Items licenced or leased by the Buyer to the Supplier, including HMRC IT equipment, data, software, systems and network access

Insurance

Guidance Note: if this Contract requires a higher level of insurance cover than the £1m default in Framework Agreement or the Buyer requires any additional insurances please specify the details below.

Third Party Public Liability Insurance (£) - [REDACTED]

Professional Indemnity Insurance (£) - [REDACTED]

Goods

Guidance Note: list any Goods and their prices.

N/A

Security Management – Option Part A or Part B

Guidance Note: Schedule 2.4 (Security Management) of the Call-Off Terms has two options in respect of Security Management. Refer to Schedule 2.4 (Security Management) for detailed guidance on which Part to select.

Security Management Schedule	Tick as applicable
Part A – Security Assurance	<input type="checkbox"/>
Part B – Security Accreditation	<input checked="" type="checkbox"/>

The Part selected above shall apply this Contract.

Section C**Part 1 – Additional and Alternative Buyer Terms**

Alternative Clauses and Additional Clauses (see Annex 3 of Framework Schedule 4)

This Annex can be found on the RM6100 CCS webpage. The document is titled RM6100 Alternative and Additional Terms and Conditions Lot 4

AUTHORITY'S MANDATORY TERMS

- A.** For the avoidance of doubt, references to 'the Agreement' mean the attached Call-Off Contract between the Supplier and the Authority. References to 'the Authority' mean 'the Buyer' (the Commissioners for Her Majesty's Revenue and Customs).
- B.** The Agreement incorporates the Authority's mandatory terms set out in this Schedule 8.
- C.** In case of any ambiguity or conflict, the Authority's mandatory terms in this Schedule 8 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"	<p>(a) the data, text, drawings, diagrams, images or sounds (together with any database made up of any of these) which are embodied in any electronic, magnetic, optical or tangible media, and which are:</p> <p style="margin-left: 40px;">(i) supplied to the Supplier by or on behalf of the Authority; and/or</p> <p style="margin-left: 40px;">(ii) which the Supplier is required to generate, process, store or transmit pursuant to this Agreement; or</p> <p>(b) any Personal Data for which the Authority is the Controller, or any data derived from such Personal Data which has had any designatory data identifiers removed so that an individual cannot be identified;</p>
"Charges"	the charges for the Services as specified in Schedule 6
"Connected Company"	means, in relation to a company, entity or other person, the Affiliates of that company, entity or other person or any other person associated with such company, entity or other person;
"Control"	the possession by a person, directly or indirectly, of the power to direct or cause the direction of the management and policies of the other person (whether through the ownership of voting shares, by contract or otherwise) and "Controls" and "Controlled" shall be interpreted accordingly;
"Controller", "Processor", "Data Subject", "Data Protection Legislation"	take the meaning given in the UK GDPR;
"Key Subcontractor"	<p>any Subcontractor:</p> <p>(a) which, in the opinion of the Authority, performs (or would perform if appointed) a critical role in the provision of all or any part of the Services; and/or</p> <p>(b) with a Subcontract with a contract value which at the time of appointment exceeds (or would exceed if appointed) ten per</p>

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

“Law”	any applicable Act of Parliament, subordinate legislation within the meaning of section 21(1) of the Interpretation Act 1978, exercise of the royal prerogative, enforceable community right within the meaning of section 2 of the European Communities Act 1972, regulatory policy, guidance or industry code, judgment of a relevant court of law, or directives or requirements of any regulatory body with which the Supplier is bound to comply;
“Personal Data”	the meaning given in the UK GDPR;
“Purchase Order Number”	the Authority’s unique number relating to the supply of the Services;
“Services”	the services to be supplied by the Supplier to the Authority under the Agreement, including the provision of any Goods;
“Subcontract”	any contract or agreement (or proposed contract or agreement) between the Supplier (or a Subcontractor) and any third party whereby that third party agrees to provide to the Supplier (or the Subcontractor) all or any part of the Services, or facilities or services which are material for the provision of the Services, or any part thereof or necessary for the management, direction or control of the Services or any part thereof;
“Subcontractor”	any third party with whom: <ul style="list-style-type: none"> (a) the Supplier enters into a Subcontract; or (b) a third party under (a) above enters into a Subcontract, or the servants or agents of that third party;
“Supplier Personnel”	all directors, officers, employees, agents, consultants and contractors of the Supplier and/or of any Subcontractor of the Supplier engaged in the performance of the Supplier’s obligations under the Agreement;
“Supporting Documentation”	sufficient information in writing to enable the Authority to reasonably verify the accuracy of any invoice;
“Tax”	<ul style="list-style-type: none"> (a) all forms of tax whether direct or indirect; (b) national insurance contributions in the United Kingdom and similar contributions or obligations in any other jurisdiction; (c) all statutory, governmental, state, federal, provincial, local government or municipal charges, duties, imports, contributions, levies or liabilities (other than in return for goods or services supplied or performed or to be performed) and withholdings; and (d) any penalty, fine, surcharge, interest, charges or costs relating to any of the above, <p>in each case wherever chargeable and whether of the United Kingdom and any other jurisdiction;</p>
“Tax Non-Compliance”	where an entity or person under consideration meets all 3 conditions contained in the relevant excerpt from HMRC’s “Test for Tax Non-Compliance”, as set out in Annex 1, where: <ul style="list-style-type: none"> (a) the “Economic Operator” means the Supplier or any agent, supplier or Subcontractor of the Supplier requested to be replaced pursuant to Clause 4.3; and b) any “Essential Subcontractor” means any Key Subcontractor;

“UK GDPR” the UK General Data Protection Regulation, the retained EU law version of the General Data Protection Regulation (Regulation (EU) 2016/679);

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

2. Payment and Recovery of Sums Due

2.1 The Supplier shall invoice the Authority as specified in schedule 6 of the Agreement. Without prejudice to the generality of the invoicing procedure specified in the Agreement, the Supplier shall procure a Purchase Order Number from the Authority prior to the commencement of any Services and the Supplier acknowledges and agrees that should it commence Services without a Purchase Order Number:

2.1.1 the Supplier does so at its own risk; and

2.1.2 the Authority shall not be obliged to pay any invoice without a valid Purchase Order Number having been provided to the Supplier.

2.2 Each invoice and any Supporting Documentation required to be submitted in accordance with the invoicing procedure specified in the Agreement shall be submitted by the Supplier, as directed by the Authority from time to time via the Authority’s electronic transaction system.

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

3. Warranties

3.1 The Supplier represents and warrants that:

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

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

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

3.2 If at any time the Supplier becomes aware that a representation or warranty given by it under Clause 3.1.1, 3.1.2 and/or 3.1.3 has been breached, is untrue, or is misleading, it shall immediately notify the Authority of the relevant occurrence in sufficient detail to enable the Authority to make an accurate assessment of the situation.

3.3 In the event that the warranty given by the Supplier pursuant to Clause 3.1.2 is materially untrue, the Authority shall be entitled to terminate the Agreement pursuant to the Call-Off

clause which provides the Authority the right to terminate the Agreement for Supplier fault (termination for Supplier cause or equivalent clause).

4. Promoting Tax Compliance

- 4.1** All amounts stated are stated exclusive of VAT, which shall be added at the prevailing rate as applicable and paid by the Authority following delivery of a valid VAT invoice.
- 4.2** To the extent applicable to the Supplier, the Supplier shall at all times comply with all Laws relating to Tax and with the equivalent legal provisions of the country in which the Supplier is established.
- 4.3** The Supplier shall provide to the Authority the name and, as applicable, the Value Added Tax registration number, PAYE collection number and either the Corporation Tax or self-assessment reference of any agent, supplier or Subcontractor of the Supplier prior to the provision of any material Services under the Agreement by that agent, supplier or Subcontractor. Upon a request by the Authority, the Supplier shall not contract, or will cease to contract, with any agent, supplier or Subcontractor supplying Services under the Agreement.
- 4.4** If, at any point during the Term, there is Tax Non-Compliance, the Supplier shall:
- 4.4.1** notify the Authority in writing of such fact within five (5) Working Days of its occurrence; and
- 4.4.2** promptly provide to the Authority:
- (a)** details of the steps which the Supplier is taking to resolve the Tax Non-Compliance and to prevent the same from recurring, together with any mitigating factors that it considers relevant; and
 - (b)** such other information in relation to the Tax Non-Compliance as the Authority may reasonably require.
- 4.5** The Supplier shall indemnify the Authority on a continuing basis against any liability, including any interest, penalties or costs incurred, that is levied, demanded or assessed on the Authority at any time in respect of the Supplier's failure to account for or to pay any Tax relating to payments made to the Supplier under this Agreement. Any amounts due under this Clause 4.5 shall be paid in cleared funds by the Supplier to the Authority not less than five (5) Working Days before the date upon which the Tax or other liability is payable by the Authority.
- 4.6** Upon the Authority's request, the Supplier shall provide (promptly or within such other period notified by the Authority) information which demonstrates how the Supplier complies with its Tax obligations.
- 4.7** If the Supplier:
- 4.7.1** fails to comply (or if the Authority receives information which demonstrates to it that the Supplier has failed to comply) with Clauses 4.2, 4.4.1 and/or 4.6 this may be a material breach of the Agreement;
 - 4.7.2** fails to comply (or if the Authority receives information which demonstrates to it that the Supplier has failed to comply) with a reasonable request by the Authority that it must not contract, or must cease to contract, with any agent, supplier or Subcontractor of the Supplier as required by Clause 4.3 on the grounds that the agent, supplier or Subcontractor of the Supplier is involved in Tax Non-Compliance this shall be a material breach of the Agreement; and/or

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

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

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

5. Use of Off-shore Tax Structures

5.1 Subject to the principles of non-discrimination against undertakings based either in member countries of the European Union or in signatory countries of the World Trade Organisation Agreement on Government Procurement, the Supplier shall not, and shall ensure that its Connected Companies, Key Subcontractors (and their respective Connected Companies) shall not, have or put in place (unless otherwise agreed with the Authority) any arrangements involving the use of off-shore companies or other off-shore entities the main purpose, or one of the main purposes, of which is to achieve a reduction in United Kingdom Tax of any description which would otherwise be payable by it or them on or in connection with the payments made by or on behalf of the Authority under or pursuant to this Agreement or (in the case of any Key Subcontractor and its Connected Companies) United Kingdom Tax which would be payable by it or them on or in connection with payments made by or on behalf of the Supplier under or pursuant to the applicable Key Subcontract ("**Prohibited Transactions**"). Prohibited Transactions shall not include transactions made between the Supplier and its Connected Companies or a Key Subcontractor and its Connected Companies on terms which are at arms-length and are entered into in the ordinary course of the transacting parties' business.

5.2 The Supplier shall notify the Authority in writing (with reasonable supporting detail) of any proposal for the Supplier or any of its Connected Companies, or for a Key Subcontractor (or any of its Connected Companies), to enter into any Prohibited Transaction. The Supplier shall notify the Authority within a reasonable time to allow the Authority to consider the proposed Prohibited Transaction before it is due to be put in place.

5.3 In the event of a Prohibited Transaction being entered into in breach of Clause 5.1 above, or in the event that circumstances arise which may result in such a breach, the Supplier and/or the Key Subcontractor (as applicable) shall discuss the situation with the Authority and, in order to ensure future compliance with the requirements of Clauses 5.1 and 5.2, the Parties (and the Supplier shall procure that the Key Subcontractor, where applicable) shall agree (at no cost to the Authority) timely and appropriate changes to any such arrangements by the undertakings concerned, resolving the matter (if required) through the escalation process in the Agreement.

5.4 Failure by the Supplier (or a Key Subcontractor) to comply with the obligations set out in Clauses 5.2 and 5.3 shall allow the Authority to terminate the Agreement pursuant to the Clause that provides the Authority the right to terminate the Agreement for Supplier fault (termination for Supplier cause).

6 Data Protection and off-shoring

6.1 The parties agree that the Supplier shall, whether it is the Controller or Processor, in relation to any Personal Data processed in connection with its obligations under the Agreement:

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

- (a)** the Supplier or any applicable Processor has provided appropriate safeguards in relation to the transfer (whether in accordance with UK GDPR Article 46 or, where relevant, section 75 of the Data Protection Act 2018) as determined by either the Authority or the Supplier when it is the Controller;
- (b)** the Data Subject has enforceable rights and effective legal remedies;
- (c)** the Supplier or any applicable Processor complies with its obligations under the Data Protection Legislation by providing an adequate level of protection to any Personal Data that is transferred (or, if it is not so bound, uses its best endeavours to assist either the Authority or the Supplier when it is the Controller in meeting its obligations); and
- (d)** the Supplier or any applicable Processor complies with any reasonable instructions notified to it in advance by the Controller with respect to the processing of the Personal Data;

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

7 Commissioners for Revenue and Customs Act 2005 and related Legislation

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

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

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

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

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

Annex 1
Excerpt from HMRC's "Test for Tax Non-Compliance"

Condition one (An in-scope entity or person)

1. There is a person or entity which is either: ("X")
 - 1) The Economic Operator or Essential Subcontractor (EOS)
 - 2) Part of the same Group of companies of EOS. An entity will be treated as within the same Group of EOS where that entities' financial statements would be required to be consolidated with those of EOS if prepared in accordance with *IFRS 10 Consolidated Financial Accounts*¹;
 - 3) Any director, shareholder or other person (P) which exercises control over EOS. 'Control' means P can secure, through holding of shares or powers under articles of association or other document that EOS's affairs are conducted in accordance with P's wishes.

Condition two (Arrangements involving evasion, abuse or tax avoidance)

2. X has been engaged in one or more of the following:
 - a. Fraudulent evasion²;
 - b. Conduct caught by the General Anti-Abuse Rule³;
 - c. Conduct caught by the Halifax Abuse principle⁴;
 - d. Entered into arrangements caught by a DOTAS or VADR scheme⁵;
 - e. Conduct caught by a recognised 'anti-avoidance rule'⁶ being a statutory provision which targets arrangements where either a main purpose, or an expected benefit, is to obtain a tax advantage or where the arrangement is not effected for commercial purposes. 'Targeted Anti-Avoidance Rules' (TAARs). It may be useful to confirm that the Diverted Profits Tax is a TAAR for these purposes;
 - 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 <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. In respect of (a), either X:
 1. Has accepted the terms of an offer made under a Contractual Disclosure Facility (CDF) pursuant to the Code of Practice 9 (COP9) procedure⁸; or,
 2. Has been charged with an offence of fraudulent evasion.
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 reenacted from time to time including any implementing or successor legislation.

Annex 2 Form CONFIDENTIALITY DECLARATION

CONTRACT REFERENCE: [for Supplier to insert Contract reference number and contract date]
(‘the Agreement’)

DECLARATION:

I solemnly declare that:

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

SIGNED:
FULL NAME:
POSITION:
COMPANY: FUJITSU SERVICES LIMITED
DATE OF SIGNATURE:

Part A – Additional Clauses

Guidance Note: Tick any applicable boxes below

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.

Additional Clauses	Tick as applicable
C1: Collaboration Agreement	X
C2: MOD Clauses	<input type="checkbox"/>

Where selected above the Additional Schedules and/or Clauses set out in document RM6100 Alternative and Additional Terms and Conditions Lot 4 shall be incorporated into this Contract.

Part B - Alternative Clauses

Guidance Note: Tick any applicable boxes below

The following Alternative Clauses will apply:

Alternative Clauses	Tick as applicable
Scots Law	<input type="checkbox"/>
Northern Ireland Law	<input type="checkbox"/>

Where selected above the Alternative Clauses set out in document RM6100 Alternative and Additional Terms and Conditions Lot 4 shall be incorporated into this Contract.

Part 2 - Additional Information Required for Additional Clauses Selected in Part 1

Additional Clause C1 (Collaboration Agreement)

An executed Collaboration Agreement (in the form set out in the attachments to this Order Form) shall be delivered from the Supplier to the Buyer within the 20 Working Days from the Effective Date.

Section D Contract award

This Contract is awarded in accordance with the provisions of the Technology Services 3 Framework Contract RM6100.

SIGNATURES

For and on behalf of the Supplier

Name	██████████
Job role/title	██████████
Signature	██████████
Date	██████████

For and on behalf of the Buyer

Name	██████████
Job role/title	██████████
Signature	██████████
Date	██████████