

DPS FRAMEWORK SCHEDULE 4: LETTER OF APPOINTMENT AND CONTRACT TERMS

Part 1: Letter of Appointment

Dear Sir/Madam,

Letter of Appointment

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

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

Order Number:	SR704219340
From:	HMRC ("Customer")
To:	Kantar UK Limited

Effective Date:	29/09/2021
Expiry Date:	End date of Initial Period – 29/09/2023 End date of Maximum Extension Period: 29/03/2024 Minimum written notice to Supplier in respect of extension: 6 month

Services required:	Set out in Section 2, Part B (Specification) of the DPS Agreement and refined by: <ul style="list-style-type: none">· the Customer's Project Specification attached at Annex A and the Supplier's Proposal attached at Annex B; and
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Key Individuals:	<div style="background-color: black; height: 1.2em; width: 100%;"></div> Information redacted under section 43 (2) of FOI Act 2000.
Guarantor(s)	

Contract Charges (including any applicable discount(s), but excluding VAT):	Total contract charge is £120,000. The full Contract Charge breakdown can be found within Annex 1 of Schedule 6 of the Contract.
Insurance Requirements	<p>Additional public liability insurance to cover all risks in the performance of the Contract, with a minimum limit of £5 million for each individual claim</p> <p>Additional employers' liability insurance with a minimum limit of £5 million indemnity</p> <p>Additional professional indemnity insurance adequate to cover all risks in the performance of the Contract with a minimum limit of indemnity of £1 million for each individual claim.</p>
Liability Requirements	Suppliers limitation of Liability (Clause Error! Reference source not found. of the Contract Terms);
Customer billing address for invoicing:	Ralli Quays, West Building, 3 Stanley Street, Salford M60 9HL.

GDPR	See Contract Terms Schedule 7 (Processing, Personal Data and Data Subjects)
Alternative and/or additional provisions (including Schedule 8(Additional clauses)):	<p>The additional terms which will apply to this contract are as set out within the following annexes at Schedule 8:</p> <p>a. Annex 1: HMRC Mandatory Clauses</p> <p>b. Annex 2: Protection of Information</p>

FORMATION OF CONTRACT

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

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

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

For and on behalf of the Supplier:

For and on behalf of the Customer:

Name and Title:

Name and Title:

[Redacted]

[Redacted]

Signature:

Signature:

[Redacted]

[Redacted]

Date:

Date:

[Redacted]

[Redacted]

Information redacted under section 43 (2) of FOI Act 2000.

ANNEX A

Customer Project Specification

Overview of Requirements

1. Introduction

- 1.1 HM Revenue & Customs (HMRC) requires the supplier from the Research Marketplace agreement (RM6018) to undertake research to support the development of HMRC's digital services for agents.
- 1.2 The Supplier will undertake qualitative research on behalf of HMRC with agents across a range of business characteristics and regions. Subject to internal approvals and funding, the Supplier may be required to undertake follow-on quantitative research to quantify the qualitative insights, within the scope of this contract.
- 1.3 HMRC intends for this 24-month contract to be in place by the week commencing 27 September 2021, with all stages of the qualitative research complete by March 2022.
- 1.4 If HMRC decides to proceed with follow-on quantitative research, we expect to provide a subsequent briefing to the research agency by February 2022. All elements of the quantitative research must be completed within the 24-month contract.
- 1.5 HMRC will maintain the overall management of the project.

2. Context

Agents and HMRC's digital services

- 2.1. Agents include businesses that are paid to deal with the tax affairs of others. They also include professionals who advise or act on behalf of others in relation to their tax affairs.
- 2.2. Agents are critical in supporting the UK tax infrastructure. As HMRC's services become more digital, agents will continue to play a key role in engaging with HMRC on behalf of their clients and assisting clients to meet their tax obligations.
- 2.3. A better understanding of the different agent business models, how they interact with HMRC's digital services, how they seek support, as well as the services they would like to see offered by HMRC, will inform HMRC's design of digital services for agents.

How HMRC will use the research

- 2.4. The HMRC and HM Treasury 10-year strategy to build a trusted, modern tax administration system, includes a specific commitment to raise standards in the tax advice market and improve services for agents and representatives¹.
- 2.5. This research will support the work of the Agent Policy Team within HMRC's Customer Insight and Design Directorate in actioning this commitment. The team is actively engaged in improving the digital offer for agents, by minimising pain points and reducing administrative burdens specific to them. This research will fill gaps in our understanding and provide the required evidence and insight to improve the efficiency and cost effectiveness of HMRC's support to agents and inform ongoing service development.

3. Research Aims and Questions

- 3.1. The core aim of the research is to develop an understanding of different types of agents' business models, focussing on how they interact with HMRC's digital services and how best HMRC can support them to meet their clients' tax obligations.
- 3.2. The research aims to answer the following questions:
 - a. What services do agents offer to their clients and how are these services prioritised?
 - b. How do agents use technology and software packages to support their clients in meeting their tax obligations? Why do they use this technology and software? What are the reasons for their use of those specific software packages?
 - c. What do agents want to do on behalf of their clients that they don't currently? How would this benefit them and their clients?
 - d. Is there anything that agents currently do manually that they want to do digitally? What are their views on the easiest services to digitise?
 - e. Why do agents contact HMRC and what channels do they prefer to use when they do?
 - f. How frequently do agents engage with HMRC through online tools and services?
 - g. Are there any pain points when engaging with HMRC through its digital services? And how does this impact their business in terms of time and resource?
 - h. What are the benefits of using digital services to engage with HMRC?
 - i. Why do agents access HMRC digital help and support and what actions do they take afterwards?
 - j. How do agents stay up to date with digital advances and/or changes to tax administration or policy being delivered by HMRC?

4 Methodology & Scope

Population of Interest

¹ [Building a Trusted, Modern Tax Administration System July 2020](#)

- 4.1 The supplier must interview paid agents who are authorised to transact with HMRC on behalf of their clients, across a range of business sizes (turnover and employee numbers), number of clients, services offered, and UK regions.
- 4.2 The most recently published customer survey indicates that approximately one third of agents are not part of a professional body². HMRC therefore requires inclusion of agents that are affiliated or unaffiliated to professional bodies.

Method

- 4.3 The Supplier must undertake in-depth online or telephone interviews with agents, 45 minutes – 60 minutes in length, to explore agents' business models, ways of interacting with HMRC and the digital service, and the behaviours, attitudes and preferences that motivate them in their digital offering. The research questions listed in section 3.2 must be explored in full throughout the interviews.
- 4.4 The Supplier must make provision for interviews to be conducted in, or materials to be translated into Welsh.

Sampling

- 4.5 The table below sets out the key primary and secondary characteristics of interest for sub-group analysis, proposed categories within the groups and our expected quotas for recruitment.
- 4.6 The Supplier must specify the target number of interviews required within their bid and clearly demonstrate to HMRC's satisfaction how:
- a) The targets must be sufficient to provide robust analyses and insights across the key sub-groups described in 4.7, and;
 - b) The targets must reach saturation point for the 5 primary characteristic categories indicated in 4.7

The Supplier must meet the targets set out in their proposal.

- 4.7 The suggested quota proportions for the primary characteristics detailed in the table below are based on the findings from [Individuals, Small Business, and Agents Customer Survey 2019](#). The survey indicates that approximately one third of agents are not part of a professional body. In addition, the survey findings show that 45% of agents had 0 employees; 25% had 1 – 4 employees; 11% had 5 – 9 employees; 5% had 10 – 19 employees and 8% had 20+ employees.

Primary Characteristics	Proposed Category	Quota
Number of employees	0 employees	45%
	1 – 9 employees	40%
	10 + employees	15%
Professional body affiliation	Affiliated to professional body	60%
	Unaffiliated to professional body	40%

² [Individuals, Small Business, and Agents Customer Survey 2019](#)

Secondary Characteristic	Proposed Category	Quota
Turnover	Up to £10k	Recruit a mix
	£10k to less than £60k	
	£60k to less than £85k	
	£85k to less than £150k	
	£150k to less than £250k	
	£250k+	
Number of clients	0 – 9	Recruit a mix
	10 – 49	
	50 - 249	
	250 - 999	
	1000+	
Services offered	Accounting and auditing activities	Recruit a mix
	Bookkeeping activities	
	Tax consultancy	
UK region	North East	Recruit a mix
	North West	
	Yorkshire and the Humber	
	East Midlands	
	West Midlands	
	East of England	
	London	
	South East	
	South West	
	Wales	
	Northern Ireland	
	Scotland	

- 4.8 HMRC is currently in the process of exploring all available internal data sources to provide a sample of agents. HMRC anticipates being able to provide the Supplier with 100% of the sample.
- 4.9 If the sample is provided from internal HMRC data, the fields available are likely to include: name of agent, telephone number and postal address. Screening will then be required to identify agents that meet our quota requirements across the key sub-groups.
- 4.10 Whilst every effort will be made to ensure that the contact details passed to the agency will be accurate, there may be some missing or incorrect telephone numbers/email addresses. The Supplier must demonstrate how they will handle missing contact details as part of their bid e.g. telematching (this must be fully costed for within the cost model).
- 4.11 HMRC cannot guarantee at this stage that internal data will be available to the Supplier. As such, the Supplier must detail within their proposals their methodology for the two below scenarios:
- HMRC provide 100% of the data for the sample
 - HMRC provide 0% of the data for the sample (100% sourced by the Supplier)
- 4.12 For both scenarios, the Supplier must detail the proposed sample sizes and anticipated attrition within the sample, drawing upon relevant previous research the Supplier has delivered and making specific reference to response rates suppliers have achieved in

previous research projects on similar projects, as well as strategies for maximising recruitment.

- 4.13 The Supplier must provide a full cost breakdown for the two scenarios listed at 4.11. The cost breakdown must be as per the table included at 17.7 of the ITT.
- 4.14 The Supplier must also provide a cost within the Qualitative tab of the rate card their firm and total cost for the two below scenarios:
- HMRC provide 80% of the sample (20% provided by supplier)
 - HMRC provide 60% of the sample (40% provided by supplier)
- 4.15 HMRC anticipates that the overall project cost for the Supplier to source their own data for the sample will not exceed the total project cost for HMRC to provide 100% of the data for the sample. Where the Supplier submits a cost either within the rate card or their cost breakdown for a proportion or 100% of the sample to be sourced by the Supplier, which is higher than the cost for HMRC to provide 100% of the data, HMRC reserves the right to require the Supplier to provide a detailed breakdown of the costs to demonstrate to HMRC's satisfaction that the costs proposed are reasonable and offer value for money to HMRC. Where the Supplier cannot demonstrate to HMRC's satisfaction that the costs proposed are reasonable and offer value for money to HMRC, HMRC reserves the right to not award the contract to that Supplier. HMRC will not unreasonably withhold approval.

Analysis

- 4.16 The Supplier must specify how they will analyse the data to answer the research questions.
- 4.17 The Supplier must provide sub-group analysis by number of employees, turnover, number of clients, UK region, age of business, services offered, professional body affiliation and digital confidence. The Supplier may suggest additional sub-groupings that they believe may help HMRC to better meet the research aims.

5 Future Research

- 5.1 At the outset of the contract, HMRC only commits to commissioning the qualitative research under the awarded contract, we therefore only require Suppliers to submit their proposed approach to the qualitative research in their written proposal in response to this ITT. However, HMRC may also require the Supplier to produce follow-on quantitative research to quantify the qualitative insights, therefore, experience of delivering similar (scale, population and/or time to deliver) quantitative research should be included in the proposal as part of the Team expertise and CV's.
- 5.2 The anticipated HMRC timescales for the quantitative research are:
- Fieldwork – March 2022
 - Findings delivered to HMRC – May 2022

- 5.3 HMRC anticipates that the Supplier would be required to deliver the following for the quantitative research should it be commissioned by HMRC:
- Project management including initial set up meeting, development of detailed project plan, regular updates and any additional meetings
 - Draft and final copies of a quantitative survey questionnaire, as agreed with HMRC
 - Delivery of recruitment (including delivery of opt out and development of recruitment screener)
 - Fieldwork for a telephone survey, 20 minutes in length, of approximately 1,000 agents using HMRC provided sample and including a pilot of the survey
 - Analysis of data and provision of clean datasets
 - Presentation of findings and accompanying slides, meeting the requirements listed at 8.2 – 8.4
 - 15 – 20 page written report, suitable for publication on gov.uk, meeting the requirements listed at 8.2 – 8.4
- 5.4 The supplier must submit an anticipated cost to deliver the research, as stated within 5.3 above, within their tender submission.
- 5.5 HMRC reserves the right to make some minor amendments to the anticipated specification for any future research.
- 5.6 After completion of the deliverables for the qualitative research, HMRC will review whether to proceed with additional quantitative work within the scope of the contract. HMRC reserves the right at the end of the delivery of the qualitative research to commission the subsequent quantitative research outside of the awarded contract.
- 5.7 If HMRC chooses to proceed with the further research and is interested in delivering it within the scope of this contract, then the Supplier will work with HMRC to discuss the research needs and to clarify the potential approach, issues and timescales.
- 5.8 Should HMRC wish to proceed with the Supplier's proposals as a result of these discussions, the Supplier will then provide a detailed written proposal for the quantitative research. The Supplier will commit to proposing a strategy which delivers the greatest value for money to HMRC in terms of time, cost and quality.
- 5.9 HMRC will review the proposal and decide whether to proceed with that approach or not. HMRC reserves the right at this stage to cancel the work or to commission it outside of this contract. HMRC also reserves the right to make some suggestions or amendments to the proposed strategy if in agreement with the Supplier. If HMRC decides to proceed, then the written proposal will form the basis of the Statement of Requirements for the quantitative research.
- 5.10 Assuming that HMRC agrees to the proposal, this agreement will be formalised through the issuing and signing of a separate Statement of Work form detailing the cost assignment and the invoicing dates.

- 5.11 Should HMRC wish to proceed with the quantitative research under the scope of this contract and there are no amendments to HMRC's requirements as stated at 5.3, then the costs submitted by the Supplier during the tender for the subsequent research will be fixed within the subsequent statement of work. Any cost amendments required as a result of potential changes to HMRC's requirements will be calculated using the rate card at Annex A submitted by the successful supplier at tender stage.

6 Timetable

- 6.1 The timeline provided below is indicative of the timelines expected by HMRC. Suppliers are required to demonstrate in their tenders that they will be able to complete the research within the below timelines or sooner.
- 6.2 This timetable will be superseded by the project plan submitted by the supplier in their bid.

Activity	Date
ITT Issued	Monday 9 August 2021
Deadline for queries on ITT	5pm, Monday 16 August
HMRC response to ITT queries	5pm, Monday 23 August
Deadline for response to ITT	5pm, Monday 6 September
Contract awarded	w/c 27 September
Set-up meeting	w/c 27 September (expected Wednesday 29 September)
Opt-out (to be conducted by the research agency)	October
Fieldwork, including pilot	November – December 2021
Presentation of interim findings	Early December 2021
Presentation of findings	January 2022
Final outputs signed off	March 2022
Scope quantitative research (subject to HMRC internal approvals and funding)	January – February 2022

- 6.3 The supplier will be expected to attend a set-up meeting in the week commencing 27 September. We expect this to be on Wednesday 29 September so please do save this date ahead of submitting your bid.

7 Length of Contract

- 7.1 The length of the contract will be 24 months. All stages of the qualitative research must be completed by March 2022. Suppliers must state if they can meet this deadline.

8 Outputs

8.1 The Supplier must deliver the following outputs:

- a. A detailed project plan that outlines key dates and milestones and indicates any actions for HMRC, and if substantial changes to this plan later occur, revisions to it
- b. Attendance at an initial set-up meeting to further plan the project
- c. Weekly written progress updates to HMRC and recruitment and fieldwork updates weekly or when requested by HMRC
- d. Delivery of opt out exercise including writing, printing and posting the opt out letters
- e. Recruitment screener to be agreed with HMRC
- f. Draft and final copies of the topic guides used by interviewers, to be agreed with HMRC
- g. Minimum of four pilot interviews to test topic guide
- h. An interim findings note in bulleted format in Microsoft Word
- i. An analysis plan and outputs produced from analysis sessions detailed enough for HMRC to follow to quality assure the data, results, and outputs
- j. Five anonymised transcripts from agents across a range of characteristics
- k. A presentation of final findings with draft and final copies of the accompanying PowerPoint slide pack used
- l. A 15-20 page Microsoft Word version of the research findings to be published on www.gov.uk website. A standard report template and guidance will be provided
- m. Proposal for the follow-on quantitative research should HMRC proceed with this

8.2 All summaries, reports, data outputs (e.g. tables and graphs) and presentations must be provided in an electronic format, compatible with Microsoft Office applications. All presentations and reports must be concise and written in plain English. They must be of a high (publishable) standard suitable for online publication. HMRC expects all drafts to be complete, to have been proof-read before delivery and for data in the drafts to have been quality assured. HMRC may arrange for any final reports produced to be peer-reviewed, either in-house or externally.

8.3 The supplier must commit to being able to supply an additional copy of the final report for publication in Welsh should it be requested.

8.4 Contractors are also reminded that any research reports to be published on www.gov.uk must meet the accessibility requirements for public sector bodies' publications:

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

9 Quality and Risk Management

9.1 Suppliers must include a project plan and time schedule for the work that identifies the main tasks and key milestones for the qualitative phase, which will be used to monitor progress, indicating clearly where HMRC is expected to contribute.

9.2 Suppliers must include a quality control plan with their proposal, which must demonstrate their internal procedures to assure quality control. In particular, this must include monitoring of

interviewer performance, securing reliable data from respondents, ensuring high standards in data analysis and ensuring final outputs meet HMRC's needs. Agencies must also advise on the professional accreditations they hold and how they maintain industry standards. This should also be accompanied by proposing a named member of the project, at an appropriate level of seniority, who will be responsible for the overall quality of the project and provide, where necessary, written confirmation that quality assurance has been performed.

- 9.3 It is the responsibility of the contractor to quality assure the quality of the data. As part of this, as well as reviewing the outputs, HMRC will review 5 transcripts. If HMRC is not satisfied with the quality of the outputs, then HMRC will expect the contractor to conduct a further full review of all outputs before re-submission.
- 9.4 Proposals must also include an assessment of the key risks to this project. This must identify the most significant risks to successful completion of the programme of work, assess the degree of risk (likelihood and impact), and set out strategies for minimising these risks and managing the consequences if problems occur. A risk register template is at Annex B.
- 9.5 Suppliers will be asked to provide a detailed security plan found at Annex C, as per Section 14 of this document. Suppliers must evaluate all risks related to handling sample data and recruiting individuals in their risk register and set out mitigation plans.

10 Expertise and Capability

10.1 The suppliers must demonstrate that their proposed team incorporates those with:

- a. Experience with proposed methodology for qualitative research, particularly formulating topic guides, conducting in depth interviews and analysing qualitative data.
- b. Experience in recruitment for qualitative research, including developing recruitment screeners, and obtaining interviews from samples with the potential for high drop-out rates.
- c. Experience in designing and delivering quantitative research, including survey questionnaire design, recruitment for quantitative research and analysing quantitative data.
- d. Experience delivering the outputs required (see section 8).
- e. Experience of conducting qualitative and/or quantitative research with paid agents; or, research related to customer experience, taxation or digital services is preferable, but not essential.
- f. Capacity to deliver the project in accordance with the timelines given.
- g. An understanding of the context of the research and any associated sensitivities.

10.2 Proposals must summarise the skills and expertise relevant to this requirement that particular members of staff bring to the team and clearly identify the project manager, with CVs included as an annex.

- 10.3 The proposal must specify details of which parts (if any) of the project will be sub-contracted, the name of the sub-contractor who will work on the project, their experience of related research, and their responsibilities within the project. If it is proposed to sub-contract any of the work, the same details as those provided by the tenderer must be given about the qualifications, experience and responsibilities of sub-contractor staff involved along with a description of their respective roles and the management arrangements put in place. Ultimately, the successful contractor will be held to account for the performance of any sub-contractor and needs to demonstrate their confidence to successfully manage sub-contractors. This must also be considered for any joint submissions, as the second contractor will be treated as a sub-contractor.

11 Project Management and Contract Administration

- 11.1 [REDACTED] is HMRC Manager for this project. They will be responsible for the day to day management of the contract. Once the contract has been awarded, all contact with HMRC concerning the project should be made through them. The research organisation will be required to appoint a contract manager who will act as the principal point of contact for the Department.
- 11.2 The research organisation will be expected to work closely with the HMRC project manager and through them, with internal customers within HMRC throughout the duration of the contract. They must be kept informed of progress and be involved in key decisions. Proposed changes in project staffing (at all levels) or deviations from the agreed work programme must be discussed and agreed with the project manager in advance [REDACTED] is responsible for all decisions that involve funding.
- 11.3 In costing your tender you must allow for attendance at a minimum of 5 meetings. Meetings are expected to take place over Microsoft Teams. These might include the following:
- a. Project set-up meeting
 - b. A meeting following the pilot interviews to feedback on effectiveness of the topic guide and any changes needed
 - c. An interim briefing at fieldwork mid-point to discuss progress and emerging insights
 - d. Presentation of key findings and final analysis
 - e. A briefing to discuss the findings and scope feasibility and timings for the possible follow-on quantitative research

Information redacted under section 43 (2) of FOI Act 2000.

HMRC Terms and Conditions

11. HMRC e-Trading System

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

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

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

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

21.5 Payment will be made by BACS within 30 days of receipt of a valid invoice.

12. Data security and protection

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

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

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

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

12.4 Where the highest scoring bidder is not awarded the contract due to failing to meet HMRC's data security requirements as per 22.3, HMRC reserves the right to award the contract to the next highest scoring bidder, subject to that bidder meeting HMRC's data security requirements.

13. Other Ethical Issues

- 13.1 To preserve confidentiality and anonymity, details of individual participants in the research must not be included in the analysis and reports.
- 13.2 Published outputs of statistics will be consistent with statistical disclosure guidelines, as advised by HMRC.

14. Procurement Transparency

- 14.1 HMRC is obliged to publish tender documents for all contracts with a whole life value of over £10,000. It is a condition of bidding for this work that applicants agree to the subsequent publication of the contract once awarded.
- 14.2 If Bidders believe that any of the information requested is commercially sensitive they must provide such information in a separate letter marked as such.
- 14.3 HMRC ITTs are commercially sensitive documents; the contents of any HMRC ITT must not be divulged to those without a business need to know.

15. Access to Government Information

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

ANNEX B
Supplier Proposal



Information redacted under section 43 (2) of FOI Act 2000.