

## Service Order

<b>HM REVENUE &amp; CUSTOMS SERVICE ORDER</b>	
<b>A1. HMRC Information</b> Purchase Order to be issued under separate cover	
CD Reference:	SR789340445
Purchase / Limit Order No	TBA
HMRC Commercial Contact	
Name:	REDACTED
Contact Telephone No.:	REDACTED
email:	REDACTED
HMRC Work Manager	
Name:	REDACTED
Contact Telephone No.:	REDACTED
Contact Address:	REDACTED
email:	REDACTED
HMRC Authorised Officer: (Sponsor/Budget Approver/Invoicing & timesheets)	REDACTED

<b>A2. Supplier Information</b>	
Supplier/Contractor:	Gartner UK Limited
Contact:	REDACTED
Contact Tel No:	REDACTED
Contact Address:	REDACTED
email:	REDACTED

<b>A3. Contractual Detail</b>	
<b>Special Terms and Conditions:</b> e.g. overtime, expenses, travel & subsistence, notice period.	<p>This agreement will be governed by HMRC's Mandatory Clauses as set out within Appendix 1: Authority's Mandatory Terms.</p> <p>As this agreement is being issued under the Terms &amp; Conditions of a non-HMRC contract, the following HMRC specific Terms &amp; Conditions will also apply:</p> <ul style="list-style-type: none"> <li>I. The Contractor shall at all times comply with the Value Added Tax Act 1994 and all other statutes relating to direct or indirect tax.</li> <li>II. Failure to comply may constitute a material breach of this Contract and the Client may exercise the rights and provisions conferred by the Condition of Termination in the relevant contract.</li> <li>III. The Contractor shall furnish to the Client the name, and if applicable, the Value Added Tax registration number, PAYE</li> </ul>

	<p>collection number and either the Corporation Tax or Self-Assessment reference of any agent, supplier or sub-contractor. upon a request by the Client, the Contractor shall not employ or will cease to employ any agent, supplier of sub-contractor.</p> <p>By entering into this agreement, the Client will deem that the Contractor accepts the above HMRC specific Terms and Conditions.</p>
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<b>A4. Project Information</b>	
Project Title Primary Location: (including full address) Services Start Date: End Date:	Research & Advisory Support (Risk)
	Remote
	01/12/2021
	30/11/2024

<b>A5. Commercial Detail</b>						
REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
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REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED
<b>Grand Total (£)</b>					£76,550.00	
exclusive of VAT:						

<b>A6. Specification</b>
<p>The section below should be used to provide clear details relating to the requirements for delivery of the project/assignment. It should include, where appropriate, milestones / key deliverables with dates, and proposals for skills transfer.</p> <p>The Contractor will deliver the requirement according to the provisions set out under A.5 Commercial Detail and section 2. Service Descriptions within Appendix 2: Gartner UK Limited Service Agreement for HM Revenue and Customs ("Client") of this agreement.</p>

The Agreement effected by the signing of this Form of Agreement constitutes the entire agreement between the Parties relating to the subject matter of the Agreement and supersedes all prior negotiations, representations or understandings whether written or oral.

Signed for and on behalf of:

	<b>The Commissioners for HM Revenue &amp; Customs:</b>		<b>Gartner UK Limited</b>
Signature:		Signature:	
Name:		Name:	
Capacity:		Capacity:	
Date:		Date:	
Address:		Address:	
Telephone:		Telephone:	
email:		email:	



HM Revenue  
& Customs

## Appendix 1:

### AUTHORITY'S MANDATORY TERMS

- A. For the avoidance of doubt, references to 'the Agreement' mean the attached Service Agreement with a Contract Term Start Date 01-APR-2021 between the Gartner UK Limited ("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 Appendix 1.
- C. In case of any ambiguity or conflict, the Authority's mandatory terms in this Appendix 1 will supersede any other terms in the Agreement.

#### 1. Definitions

<b>"Affiliate"</b>	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;
<b>"Authority Data"</b>	<ul style="list-style-type: none"><li>(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:<ul style="list-style-type: none"><li>(i) supplied to the Supplier by or on behalf of the Authority; and/or</li><li>(ii) which the Supplier is required to generate, process, store or transmit pursuant to this Agreement; or</li></ul></li><li>(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;</li></ul>
<b>"Charges"</b>	the charges for the Services as specified in Service Agreement;
<b>"Connected Company"</b>	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;

<b>"Control"</b>	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;
<b>"Key Subcontractor"</b>	<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 cent (10%) of the aggregate Charges forecast to be payable under this Service Agreement;</p>
<b>"Law"</b>	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;
<b>"Purchase Order Number"</b>	the Authority's unique number relating to the supply of the Services;
<b>"Services"</b>	the services to be supplied by the Supplier to the Authority under the Service Agreement, including the provision of any Goods;
<b>"Subcontract"</b>	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;
<b>"Subcontractor"</b>	<p>any third party with whom:</p> <p>(a) the Supplier enters into a Subcontract; or</p> <p>(b) a third party under (a) above enters into a Subcontract, or the servants or agents of that third party;</p>

<b>"Supplier Personnel"</b>	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;
<b>"Supporting Documentation"</b>	sufficient information in writing to enable the Authority to reasonably verify the accuracy of any invoice;
<b>"Tax"</b>	<p>(a) all forms of tax whether direct or indirect;</p> <p>(b) national insurance contributions in the United Kingdom and similar contributions or obligations in any other jurisdiction;</p> <p>(c) all statutory, governmental, state, federal, provincial, local government or municipal charges, duties, imports, contributions.</p> <p>levies or liabilities (other than in return for goods or services supplied or performed or to be performed) and withholdings; and</p> <p>(d) any penalty, fine, surcharge, interest, charges or costs relating to any of the above,</p> <p>in each case wherever chargeable and whether of the United Kingdom and any other jurisdiction;</p>
<b>"Tax Non-Compliance"</b>	<p>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:</p> <p>(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</p> <p>(b) any "Essential Subcontractor" means any Key Subcontractor;</p>
<b>"VAT"</b>	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 Clause 3 of the Service Agreement. Without prejudice to the generality of the invoicing procedure specified in the Service 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 Service 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 Service Agreement (including any sum which the Supplier is liable to pay to the Authority in respect of any breach of the Service 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 Service 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 Contract Term Start Date of the Service Agreement, 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 Contract Term Start Date of the Service Agreement.

#### **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 Service Agreement pursuant to the Call-Off clause which provides the Authority the right to terminate the Service 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 Service 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 Service 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 Service 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 Service 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 Service Agreement;
  - 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 Service Agreement pursuant to the Clause 1 of the General Terms as provided in the Service Agreement which provides the Authority the right to terminate the Services 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 Service 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 Service Agreement pursuant to the Clause that provides the Authority the right to terminate the Service 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*<sup>1</sup>;
  - 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 evasion<sup>2</sup>;
  - b. Conduct caught by the General Anti-Abuse Rule<sup>3</sup>;
  - c. Conduct caught by the Halifax Abuse principle<sup>4</sup>;
  - d. Entered into arrangements caught by a DOTAS or VADR scheme<sup>5</sup>;
  - e. Conduct caught by a recognised 'anti-avoidance rule'<sup>6</sup> 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;

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<sup>1</sup> <https://www.iasplus.com/en/standards/ifrs/ifrs10>

<sup>2</sup> '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.

<sup>3</sup> "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

<sup>4</sup> "Halifax Abuse Principle" means the principle explained in the CJEU Case C-255/02 Halifax and others

<sup>5</sup> 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.

<sup>6</sup> The full definition of 'Anti-avoidance rule' can be found at Paragraph 25(1) of Schedule 18 to the Finance Act 2016 and Condition 2 (a) above shall be construed accordingly.

- f. Entered into an avoidance scheme identified by HMRC's published Spotlights list<sup>7</sup>;
- 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. Has accepted the terms of an offer made under a Contractual Disclosure Facility (CDF) pursuant to the Code of Practice 9 (COP9) procedure<sup>8</sup>; 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.

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<sup>7</sup> 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>

<sup>8</sup> 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.

**Appendix: 2:**  
**Gartner UK Limited Service Agreement for HM Revenue and Customs (“Client”)**

REDACTED