



Crown  
Commercial  
Service

**Technology Products 2 Agreement RM3733  
Framework Schedule 4 - Annex 1**

## **Order Form**

In this Order Form, capitalised expressions shall have the meanings set out in Call Off Schedule 1 (Definitions), Framework Schedule 1 or the relevant Call Off Schedule in which that capitalised expression appears.

The Supplier shall supply the Goods and/or Services specified in this Order Form to the Customer on and subject to the terms of the Call Off Contract for the duration of the Call Off Period.

This Order Form should be used by Customers post running a Further Competition Procedure under the Technology Products 2 Framework Agreement ref. RM3733.

The Call Off Terms, referred to throughout this document, are available from the Crown Commercial Service website at <http://ccs-agreements.cabinetoffice.gov.uk/contracts/rm3733>



## Section A General information

This Order Form is issued in accordance with the provisions of the Technology Products 2 Framework Agreement RM3733.

### Customer details

#### Customer organisation name

HMRC CDIO  
[Redacted]

### Billing address

The Supplier should submit their invoice electronically to the following email address;

[Redacted]

BACS transfer within 30 calendar days of receipt of invoice, in accordance with s.5.1 of schedule 2 of the call-off contract.

### Customer representative name

#### HMRC VOA CG – IT Contracts and Commercial Team

Name - [Redacted]

Title – [Redacted]

### Customer representative contact details

#### HMRC VOA CG – IT Contracts and Commercial Team

Address - Valuation Office Agency  
Redgrave Court,  
Bootle,  
Merton Road  
Liverpool



L20 7HS

Email – [REDACTED]

**Business unit representative name**

Name – [REDACTED]

Title – [REDACTED]

**Business unit representative contact details**

Address - [REDACTED]

[REDACTED]

Email – [REDACTED]

**Key Contact for goods receipting and purchase orders; -**

Name – [REDACTED]

Contact Telephone Number – [REDACTED]

Email Address – [REDACTED]

Delivery Address: -

[REDACTED]

**Customer escalation point contact details**

**Customer's first point of contact for dispute resolution purposes.**

Name - [REDACTED]



Title – [REDACTED]

Address - [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Email – [REDACTED]

Tel - [REDACTED]

**Customer's second point of contact (escalation) for dispute resolution purposes.**

Name - [REDACTED]

Title – [REDACTED]

Address - [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Email – [REDACTED]

Tel – [REDACTED]

**Supplier details**

**Supplier name**

Insight Direct (UK) Ltd

**Supplier address**

[REDACTED]

**Supplier representative name**

Name - [REDACTED]



Title – [REDACTED]

Address – [REDACTED]

[REDACTED]

Email – [REDACTED]

Telephone – [REDACTED]

#### **Supplier representative contact details**

Address – [REDACTED]

[REDACTED]

Email – [REDACTED]

Telephone – [REDACTED]

#### **Supplier escalation point contact details**

##### **Suppliers first point of contact for dispute resolution purposes.**

Name - [REDACTED]

Title – [REDACTED]

Address – [REDACTED]

Email – [REDACTED]

Telephone – [REDACTED]

##### **Suppliers second point of contact (escalation) for dispute resolution purposes.**

Name - [REDACTED]

Title – [REDACTED]

Address – [REDACTED]

Email – [REDACTED]

Telephone – [REDACTED]

#### **Order reference number**

[REDACTED]



## Section B

### Overview of the requirement

#### Framework Lot under which this Order is being placed

Tick one box below as applicable

- |   |                                     |
|---|-------------------------------------|
| 1. HARDWARE                                       | <input type="checkbox"/>            |
| 2. SOFTWARE                                       | <input checked="" type="checkbox"/> |
| 3. COMBINED SOFTWARE AND HARDWARE REQUIREMENTS    | <input type="checkbox"/>            |
| 4. INFORMATION ASSURED PRODUCTS                   | <input type="checkbox"/>            |
| 5. VOLUME HARDWARE REQUIREMENTS (DIRECT FROM OEM) | <input type="checkbox"/>            |

#### Customer project reference

[REDACTED]

#### Call Off Commencement Date

The Call Off Commencement Date is the date on which the Call Off Contract is formed – this should be the date of the last signature on Section E of this Order Form

[REDACTED]

#### Call Off Contract Period (Term)

Call Off Initial Period Months

[REDACTED]

Call Off Extension Period (Optional) Months

N/A

#### Specific Standards or compliance requirements

As specified in Section C of this order form.

## Section C

### Customer Core Goods and/or Services Requirements

Please provide details of all Goods and/or Services required (including any items which are considered business critical) including the locations where the supplier will be required to deliver the service/s Ordered.



### Goods and/or Services

Description	Qty.	Unit Price (Exc. VAT)	Total Cost (Exc. VAT)
SAS Analytics renewal of Supplement 14	1		

### Warranty Period, if applicable

As per standard goods / services guarantee period.

### Location/Site(s) for Delivery

Services to be provided at the following location: -



Electronic Licence Keys to be submitted to:

### Dates for Delivery of the Goods and/or the Services

Service to commence

**Software** List product details under each relevant heading below

#### Supplier Software

N/A

#### Third Party Software

Third party software (if any) shall be licensed subject to the third party licensor's standard license terms which shall govern the supply, the Customer's use of and obligations relating to the software in their entirety and which shall prevail in the event of any conflict with the terms and conditions of this Call-Off Contract. 3rd Party licence terms have been reviewed by the Supplier as being standard.

Copy attached.

#### Maintenance Agreement

Third party services (if any) shall be supplied subject to the applicable third party's standard service terms. 3rd Party service terms have been reviewed by the Supplier as being standard.

Copy attached.



**Additional Clauses (see Annex 3 of Framework Schedule 4)** Tick as required

Alternative Clauses	Additional Clauses Tick one box below as applicable	Optional Clauses Tick any applicable boxes below
Scots Law Or	A: Termed Delivery – Goods	C: Due Diligence
Northern Ireland Law	B: Complex Delivery – Solutions (includes Termed Delivery – Goods)	D: Call Off Guarantee
Non-Crown Bodies	<b>NB Both of the above options require an Implementation Plan which should be appended to this Order Form</b> <div style="border: 1px solid black; height: 15px; width: 100%;"></div>	E: NHS Coding Requirements
Non-FOIA Public Bodies		F: Continuous Improvement & Benchmarking
		G: Customer Premises
		H: Customer Property
		I: MOD Additional Clauses
		J: HMRC Additional Clauses

**HMRC Additional Clauses**

**MANDATORY TERMS**

- A.** For the avoidance of doubt, references to ‘the Agreement’ mean the attached Call-Off Contract between the Supplier and the Customer. References to ‘the Customer’ mean ‘the Buyer’ (the Commissioners for Her Majesty’s Revenue and Customs).
- B.** The Agreement incorporates the Customer’s mandatory terms set out in this Schedule titled ‘HMRC Additional Clauses’.
- C.** In case of any ambiguity or conflict, the Customer’s mandatory terms in this Schedule titled ‘HMRC Additional Clauses’ 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;
- “Customer Data”** (a) the data, text, drawings, diagrams, images or sounds (together with any database made up of any of these) which are embodied in any electronic, magnetic, optical or tangible media, and which are:





	(i) supplied to the Supplier by or on behalf of the Customer; and/or
	(ii) which the Supplier is required to generate, process, store or transmit pursuant to this Agreement; or
	(b) any Personal Data for which the Customer 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;
<b>“Charges”</b>	the charges for the Services as specified in Section C, Core Goods and / or Services;
<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>“Controller”, “Processor”, “Data Subject”, “Data Protection Legislation”</b>	take the meaning given in the GDPR;
	(a) the GDPR, the LED and any applicable national implementing Laws as amended from time to time;
	(b) the DPA 2018 to the extent that it relates to processing of personal data and privacy;
	(c) all applicable Law about the processing of personal data and privacy;
<b>“GDPR”</b>	the General Data Protection Regulation (Regulation (EU) 2016/679);
<b>“Key Subcontractor”</b>	any Subcontractor: (a) which, in the opinion of the Customer, performs (or would perform if appointed) a critical role in the provision of all or any part of the Services; and/or (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 Call-Off Contract;
<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>“Personal Data”</b>	has the meaning given in the GDPR;



<b>“Purchase Order Number”</b>	the Customer’s unique number relating to the supply of the Services;
<b>“Services”</b>	the services to be supplied by the Supplier to the Customer under the 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> <ul style="list-style-type: none"><li>(a) the Supplier enters into a Subcontract; or</li><li>(b) a third party under (a) above enters into a Subcontract,</li></ul> <p>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 Customer to reasonably verify the accuracy of any invoice;
<b>“Tax”</b>	<ul style="list-style-type: none"><li>(a) all forms of tax whether direct or indirect;</li><li>(b) national insurance contributions in the United Kingdom and similar contributions or obligations in any other jurisdiction;</li><li>(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</li><li>(d) any penalty, fine, surcharge, interest, charges or costs relating to any of the above,</li></ul> <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> <ul style="list-style-type: none"><li>(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</li><li>(b) any “Essential Subcontractor” means any Key Subcontractor;</li></ul>
<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 Customer as specified in Section C, Core Goods and / or Services 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 Customer 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 Customer 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 Customer from time to time, either:

**2.2.1** via the Customer's electronic transaction system; or

**2.2.2** to Section A, General Information, Key Contact for Goods Receipting and Purchase Orders (or such other person notified to the Supplier in writing by the Customer) by email in pdf format or, if agreed with the Customer, in hard copy by post.

**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 Customer in respect of any breach of the Agreement), that sum may be deducted unilaterally by the Customer 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 Customer. The Supplier shall not be entitled to assert any credit, set-off or counterclaim against the Customer 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 Call-Off Contract Award Date as detailed in Section E, Call-off Contract Award, 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 Customer 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 Customer of any profit warnings issued in respect of the Supplier in the three years prior to the Call-Off Contract Award Date as detailed in Section E, Call-off Contract Award.

**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 Customer of the relevant occurrence in sufficient detail to enable the Customer 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 Customer shall be entitled to terminate the Agreement pursuant to the Call-Off clause which provides the Customer 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 Customer 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 Customer 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 Customer, 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 Section B, Call-Off Initial Period (Term), there is Tax Non-Compliance, the Supplier shall:
- 4.4.1** notify the Customer in writing of such fact within five (5) Working Days of its occurrence; and
  - 4.4.2** promptly provide to the Customer:
    - (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 Customer may reasonably require.
- 4.5** The Supplier shall indemnify the Customer on a continuing basis against any liability, including any interest, penalties or costs incurred, that is levied, demanded or assessed on the Customer 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 Customer not less than five (5) Working Days before the date upon which the Tax or other liability is payable by the Customer.
- 4.6** Upon the Customer's request, the Supplier shall provide (promptly or within such other period notified by the Customer) 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 Customer 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 Customer receives information which demonstrates to it that the Supplier has failed to comply) with a reasonable request by the Customer 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 Customer are acceptable this shall be a material breach of the Agreement;



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

- 4.8** The Customer 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 Customer 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 Customer) 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 Customer 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 Customer 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 Customer within a reasonable time to allow the Customer 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 Customer 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 Customer) 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 Customer to terminate the Agreement pursuant to the Clause that provides the Customer the right to terminate the Agreement for Supplier fault (termination for Supplier cause).

## **6 Data Protection and off-shoring**

- 6.1** The Processor shall, 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 Controller has been obtained and the following conditions are fulfilled:

- (a) the Controller or the Processor has provided appropriate safeguards in relation to the transfer (whether in accordance with GDPR Article 46 or LED Article 37) as determined by the Controller;
- (b) the Data Subject has enforceable rights and effective legal remedies;
- (c) the 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 the Controller in meeting its obligations); and
- (d) the 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 Processor to comply with the obligations set out in Clause 6.1 shall allow the Customer to terminate the Agreement pursuant to the Clause that provides the Customer 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, Customer 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 Customer Data. Further, the Supplier acknowledges that (without prejudice to any other rights and remedies of the Customer) 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, Customer 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 Customer) 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, Customer 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, Customer 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 Customer upon demand.

**7.5** In the event that the Supplier or the Supplier Personnel fail to comply with this Clause 7, the Customer reserves the right to terminate the Agreement with immediate effect pursuant to the clause that provides the Customer 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*<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.

<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.



'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 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:
  - i. 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.
  - ii. 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.
  - iii. 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.
  - iv. In respect of (f) this condition is satisfied without any further steps being taken.
  - v. 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.

## **Annex 2 Form CONFIDENTIALITY DECLARATION**

DECLARATION:

I solemnly declare that:

<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.





1. I am aware that the duty of confidentiality imposed by section 18 of the Commissioners for Revenue and Customs Act 2005 applies to Customer 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 Customer Data provided to me.

SIGNED:	
FULL NAME:	
POSITION:	
COMPANY:	
DATE OF SIGNATURE:	

**Items licensed by the Customer to the Supplier (including any Customer Software, Customer Background IPR and Customer Data)**

N/A

**Call Off Contract Charges payable by the Customer to the Supplier (including any applicable Milestone Payments and/or discount(s), but excluding VAT) and payment terms/profile including method of payment (e.g. Government Procurement Card (GPC) or BACS)**

The supplier shall issue electronic invoices monthly in arrears. The customer shall pay the supplier within thirty (30) calendar days of receipt of a valid invoice, as per the provisions of the call-off agreement.

**Is a Financed Purchase Agreement being used?**

Tick as required

☐

If so, append to Call Off Schedule 2 as Annex A

**Estimated Year 1 Call Off Contract Charges (£)**

For Orders with a defined Call Off Contract Period

As per section D below.

## Section D

### Supplier response

Suppliers - use this section to provide any details that may be relevant in the fulfilment of the Customer Order



Crown  
Commercial  
Service

**Commercially Sensitive information**

Any information that the Supplier considers sensitive for the duration of an awarded Call Off Contract  
N/A

**Total contract value**

Please provide the total contract value (for the Call Off Initial Period) as detailed in your response to the Customer's statement of requirements

**£103,635.50 (Exc. VAT)**



## Section E

### Call Off Contract award

This Call Off Contract is awarded in accordance with the provisions of the Technology Products 2 Framework Agreement RM3733.

The Supplier shall supply the Goods and/or Services specified in this Order Form to the Customer on and subject to the terms of this Order Form and the Call Off Terms (together referred to as “the Call Off Contract”) for the duration of the Call Off Contract Period.

#### SIGNATURES

##### For and on behalf of the Supplier

Name	
Job role/title	
Signature	
Date	

##### For and on behalf of the Customer

Name	
Job role/title	
Signature	
Date	