

Order Form

Framework agreement reference: SBS/17/SG/ZMC/9266

Date of order	7 December 2018	Order Number	<input type="checkbox"/>] To be quoted on all correspondence relating to this Order
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FROM

Customer	THE SECRETARY OF STATE FOR ENVIRONMENT, FOOD AND RURAL AFFAIRS "Customer"
Customer's Address	Nobel House, [REDACTED]
Invoice Address	SSCL Department for Environment, Food & Rural Affairs [REDACTED]
Contact Ref:	Name: [REDACTED] Address: [REDACTED] [REDACTED] e-mail: [REDACTED]

TO

Supplier	KPMG "Supplier"
Supplier's Address	
Account Manager	Name: [REDACTED] Address: [REDACTED] Phone: [REDACTED] e-mail: [REDACTED] Fax: [REDACTED]

GUARANTEE

Guarantee to be provided	No
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Where a guarantee is to be provided then this Contract is conditional upon the provision of a Guarantee to the Customer from the Guarantor in respect of the Supplier. Details of the Guarantor (if any) are set out below:

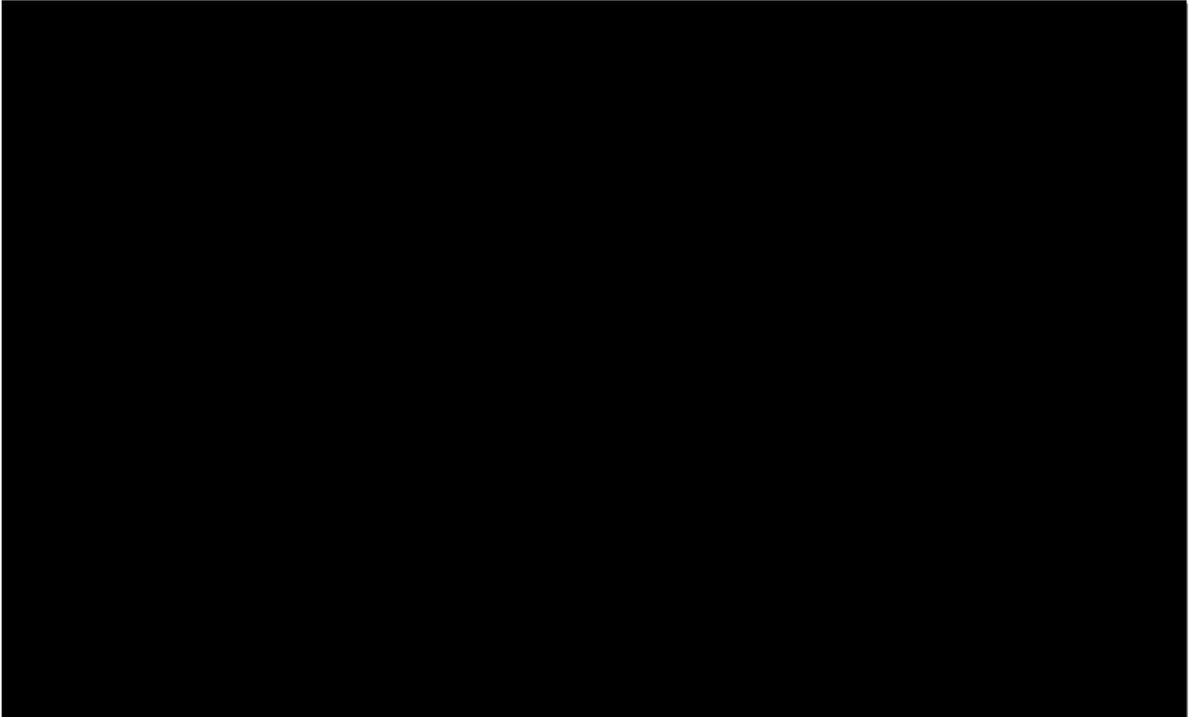
Parent Company	N/A
Parent Company address	
Account Manager	Name: N/A Address: Phone: e-mail: Fax:

1. TERM	
(1.1) Commencement Date	7 December 2019
(1.2) Expiry Date	31/01/2019

2. GOODS AND SERVICES REQUIREMENTS
(2.1) Services
<p>Weybridge Masterplan</p> <p>The focus of support will be to provide a financial lens and specialist experience, where appropriate, to support Management's development of the Weybridge plans to develop the case for upcoming discussions with Treasury and other stakeholders (eg GPA, Ministers, Board review).</p> <p>Immediate priorities are to support Management in their development of a Strategic Outline Case, focusing on:</p> <ul style="list-style-type: none"> - Supporting management to review and challenge available base-line information and scenarios - Perform a high level review of potential VAT recoverability based on information and assumptions provided - Set out recommended areas for development including a potential time line for key internal and external milestones

(2.2) Premises
<p>Animal & Plant Health Agency Woodham Lane New Haw Surrey KT15 3NB</p>
(2.3) Lease/ Licenses
n/a
(2.4) Standards
n/a
(2.5) Security Requirements
<p>Security Policy</p> <p>All personnel shall comply with the site security standards</p> <p>Additional Security Requirements</p> <p>To obtain a hard pass the following is required:</p> <p>A DBS check not more than 3 months old Passport/Driving licence</p>

<p>Proof of address (i.e. Utility bill) not more than 3 months old.</p> <p>Staff without a hard pass will need to be escorted on site.</p> <p>Processing personal data under or in connection with this contract</p> <p>No but GDPR must be adhered to. Confirmation of this is required.</p> <p>The Customer confirms that no Personal Data will be sent to the Supplier.</p>
<p>(2.6) Exit Plan (where required)</p> <p>n/a</p>
<p>(2.7) Environmental Plan</p> <p>No</p>

<p>3. SUPPLIER SOLUTION</p> <p>(3.1) Supplier Solution</p> 
<p>(3.2) Account structure including Key Personnel</p> <p>n/a</p>
<p>(3.3) Sub-contractors to be involved in the provision of the Services and/or Goods</p> <p>N/a</p>
<p>(3.4) Outline Security Management Plan</p> <p>As set out below:</p>

We may acquire sensitive information concerning your business or affairs while delivering the Services ("Confidential Information"). We shall preserve the confidentiality of Confidential Information and we shall not disclose it beyond the Engagement Team unless permitted by you or by this clause. We shall comply with the confidentiality standards of the ICAEW and we shall adhere to the confidentiality restrictions of any other UK authority with powers over us, as well as any obligations imposed on us by English law. We shall be entitled to comply with any requirement of English law, the ICAEW, or any other UK regulatory body with powers over us, to disclose Confidential Information. Information relating to you, to our relationship with you, and to the Services, including Confidential Information, may be shared by us with Other KPMG Persons, and may be accessed by other parties who facilitate the administration of our business or support our infrastructure. We shall remain responsible for preserving confidentiality if Confidential Information is shared with Other KPMG Persons or accessed by such other parties. We may remove, or arrange for the removal of, names and any other identifiers from Confidential Information and then use such anonymised information for lawful purposes chosen at our discretion. This clause shall not apply where Confidential Information properly enters the public domain. This clause shall not prohibit our disclosure of Confidential Information, in confidence, to our professional indemnity insurers or advisers.

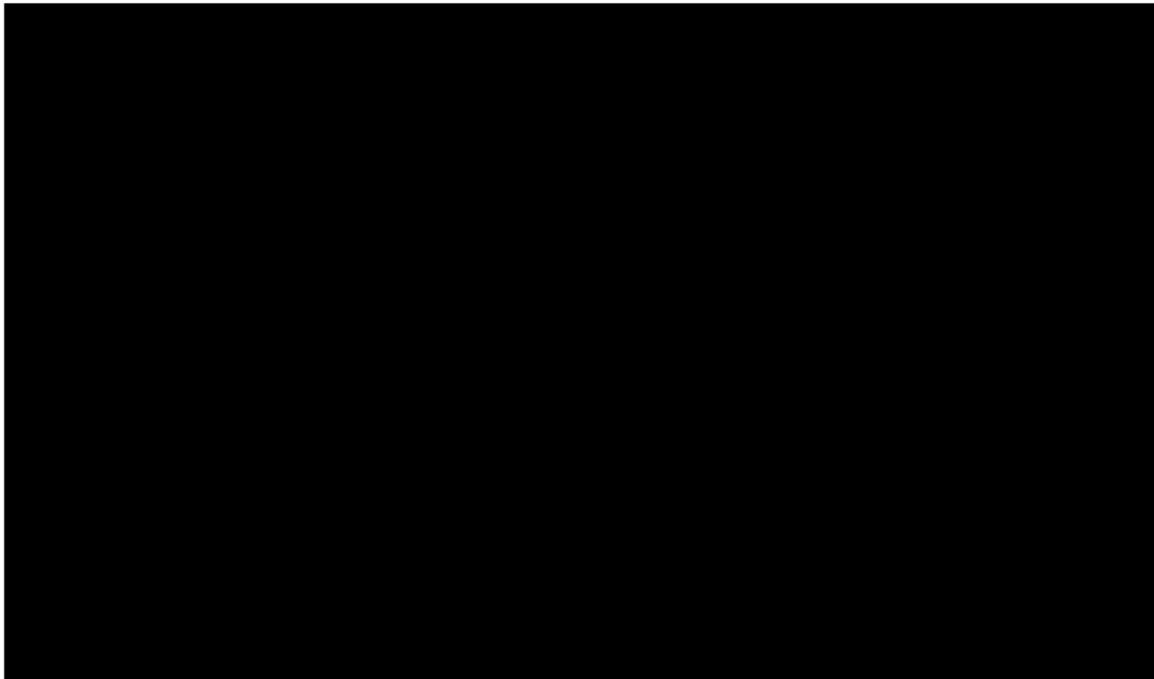
For the purposes of marketing or publicising or selling our services we may wish to disclose that we have performed work (including the Services) for you, in which event we may identify you by your name and we may indicate only the general nature or category of such work (or of the Services) and any details which have properly entered the public domain.

(3.5) Relevant Convictions

A Relevant Conviction is a Conviction that is relevant to the nature of the Services to be provided

N/a

(3.6) Implementation Plan



4. PERFORMANCE QUALITY
(4.1) Key Performance Indicators
n/a
(4.2) Service Levels and Service Credits
n/a

5. PRICE AND PAYMENT

(5.1) Contract Price payable by the Customer in accordance with the commercial schedule set out in the framework agreement (including applicable discount but excluding VAT), payment profile and method of payment (e.g. Government Procurement Card (GPC) or BACS))

To the value of £100,000.00

Relevant rates and estimated effort are set out below, per page 6 of the proposal document.

Grade	Framework rate	Volume discount*	Discounted rate	Estimated effort, w/c:				sub total	Standard cost	Discounted cost	Volume Discount
				26 Nov	3 Dec	10 Dec	17 Dec				
Core Team											
											
Total											20,006

* Volume discount applied when total standard cost exceeds 

We have discussed the requirement for support in 2019 in developing the financial evidence base required for the OBC/FBC. We expect this to be grouped into phases (e.g. January to April), with periodic call off and reporting as required (e.g. monthly).

We will review support requirements at the end of this initial period and work with you to agree support levels going forward.

(5.2) Invoicing and Payment

The Supplier shall issue invoices monthly in arrears. The Customer shall pay the Supplier within thirty (30) days of receipt of a Valid Invoice, submitted in accordance with this paragraph 5.2, the payment profile set out in paragraph 5.1 above and the provisions of the Contract.

6. SUPPLEMENTAL AND/OR ADDITIONAL CLAUSES
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(6.1) Supplemental requirements
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N/a

BY SIGNING AND RETURNING THIS ORDER FORM THE SUPPLIER AGREES to enter a legally binding contract with the Customer to provide the Services. The Parties hereby acknowledge and agree that they have read the NHS Conditions of Contract for purchase of Services and by signing below agree to be bound by the terms of this Contract. This Order Form incorporates the terms and conditions of the Contract.

The Parties agree that the Way We Work document attached at appendix 2 is incorporated into this Call Off Agreement.

For and on behalf of the Supplier:

Name and Title	
Signature	
Date	

For and on behalf of the Customer:

Name and Title	
Signature	
Date	

Appendix 1

Additional Terms: Tax Services

These Additional Terms apply where expressly incorporated in a Contract between an NHS client (the "Authority") and KPMG LLP (the "Supplier") as supplements to the NHS Conditions of Contract for the Provision of Services dated August 2014 (the "NHS Conditions").

Defined terms used in these Additional Terms have the same meanings as in the NHS Conditions. Where the Services comprise the Supplier assisting the Authority with tax matters, direct or indirect, the terms and conditions set out below shall apply.

Compliance work

1. Where the Services include the Supplier's preparation and submission on the Authority's behalf of returns to HM Revenue & Customs ("HMRC"):

1.1 To enable the Supplier to prepare returns, the Authority shall supply promptly all relevant information and documentation. The Supplier shall present returns to the Authority for verification of correctness and completeness before sending them to HMRC. The Authority shall retain responsibility for the correctness and completeness of returns and for the payment for any corresponding tax liabilities.

1.2 The Supplier may send returns, claims, elections, applications or forms ("Submissions") to HMRC electronically. Where the Supplier sends Submissions electronically the Supplier shall use the HMRC Online Services as made available to the users by HMRC at the time and the Supplier shall comply with HMRC's relevant Terms and Conditions. Before the Supplier sends a Submission electronically the Supplier shall make a copy which the Authority shall sign to confirm that it is correct and complete to the best of the Authority's knowledge and belief and to approve submission to HMRC by the Supplier. The Authority's signature may take the form of a written signature in ink or may be provided electronically in a form agreed by the Supplier beforehand. A failure in or interruption to the operation of HMRC Online Services may affect the Supplier's ability to send Submissions electronically when required or at all. Where the Supplier becomes aware of any such failure or interruption the Supplier may consult the Authority on whether an alternative filing method is permissible or appropriate. In any such

case, to the fullest extent permitted by law, the Supplier shall not be responsible or liable for the consequences of any delay or failure in arrival of Submissions at HMRC caused by the failure or interruption.

1.3 The Authority shall send to the Supplier promptly any notices, assessments or determinations issued by HMRC relating to the Services requiring action by the Supplier. The Authority shall retain responsibility for maintaining records and associated papers concerning the Authority's tax affairs in accordance with legal requirements. In the Contract there shall be identified the returns, reports and other matters for which the Supplier shall be responsible. The Supplier shall not be responsible for discharging any of the Authority's statutory obligations.

Personal data

2. The parties set out in paragraph 2 of Schedule 2 of the NHS Conditions how the Supplier shall comply with the Supplier's statutory responsibilities in respect of personal data. In relation to certain processing of personal data provided to the Supplier in connection with the Services, the Supplier has appointed a service provider in India to support the Supplier. Obtaining that support may involve the Supplier in transferring to the Supplier's service provider in India information relevant to the Services, which may include confidential information and personal data. The Supplier shall require the Supplier's service provider to implement safeguards to protect confidentiality and the security of personal data, in a manner consistent with the Supplier's obligations under the data protection conditions of the NHS Conditions. The Supplier shall accept responsibility for the performance of the Supplier's service provider in this respect.

Retention of working papers

3. The Authority shall inform the Supplier if the Authority requires the Supplier's working papers referable to the Services to be retained for any period longer than 7 years following completion of the Services or termination of the Contract.

Commissions

4. Where commissions or other benefits ("Commissions") become payable to the Supplier

in respect of the Services, the Supplier shall inform the Authority of the amount and terms of payment. The Supplier shall be entitled to retain Commissions and reduce the Supplier's charges proportionately.

Professional Guidance

5. The Supplier shall comply with the Professional Conduct in Relation to Taxation guidelines prepared by the Institute of Chartered Accountants in England & Wales in conjunction with the Chartered Institute of Taxation ("**Professional Guidance**"). In doing so the Supplier shall be entitled without reference to the Authority to disclose to HMRC any error made by HMRC in the Authority's favour.

Termination

6. In the event of termination of the Contract, the Supplier shall endeavour to agree with the Authority the arrangements for completion of work in progress at that time, unless termination takes place for reasons of compliance with Professional Guidance. In that event, the Supplier shall not be required to carry out any further work following termination and the Supplier shall not be responsible or liable for any consequences arising from such termination.
7. Not used
8. Not used.

Disclosure of tax and national insurance avoidance schemes

9. Where the Services include the delivery of advice on planning the Authority's tax affairs to achieve a tax or national insurance advantage, the Supplier may be required by law to disclose to HMRC details of such advice. The Supplier shall determine whether and to what extent any such disclosure, which may include Confidential Information, shall be made. To the fullest extent permitted by law, the Supplier shall not incur any responsibility or liability to the Authority for any loss or damage or any other adverse consequences that may result from, arise from or be connected with any such disclosure.

US Tax Advice

10. Where the Services include the delivery of "**US Tax Advice**", being advice on planning the Authority's tax affairs which might result in a reduction or deferral of any US tax payable by the Authority or by any US or non-US person or entity (whether or not associated with the Authority), US federal and

certain state tax regulations may apply. Such regulations require taxpayers to disclose to the Internal Revenue Service ("IRS") and applicable US state tax authorities, respectively, their participation in any reportable transaction(s). The Authority shall inform the Supplier if the Authority determines that any matter covered by the Services is required to be disclosed to the IRS or US state authorities as a reportable transaction.

11. Where the Services include the delivery of US Tax Advice, US federal and certain state tax regulations may apply that require an adviser on US tax matters to disclose information on reportable transactions to the IRS and the applicable state tax authority by a prescribed date, and to retain lists of persons and other information with respect to the transactions if it is a material adviser with respect to the transactions. The Supplier shall use reasonable efforts to inform the Authority if the Supplier provides the Authority's information to the IRS or the applicable US state tax authority.
12. Written advice provided to the Authority under the Contract will be based on facts, representations, assumptions, and other information the Authority provides to the Supplier, the completeness, accuracy and timeliness of which are critical factors in the Supplier's ability to timely and accurately complete the Services. Unless the Authority requests and the Supplier agrees under a separate writing (a newly issued Contract or variation to this Contract) after the Supplier's advice has been issued in final form to the Authority, the Supplier will not update the Supplier's advice to take into account the Authority updating the facts the Authority provides to the Supplier through the Authority's discovery of new or additional facts, or the Authority's updating any information that may have formed the basis of any assumptions the Supplier made in developing its advice. In rendering advice, the Supplier will consider tax authorities but these are subject to change, retroactively and/or prospectively, and any such changes could affect the advice the Supplier issues to the Authority.

No confidentiality conditions in certain circumstances

13. Where the Supplier assists the Authority with tax matters ("**Tax Services**") and:
 - at the time of engagement or at any point thereafter the Authority is, or the Authority is an affiliate of, an entity that is registered with the United States Securities and Exchange

Commission and the Authority is (or such affiliate is) audited by a Supplier Person (the Authority are an "SEC Registered Audit Client"); or

- the Services involve the delivery of US Tax Advice;

then the Authority's obligations of confidentiality under clause 1.1 of Schedule 3 of the NHS Conditions shall not apply to the product of the Tax Services ("Tax Deliverable") (although other products of the Supplier's Services, if any, shall remain subject to that clause) and no provision in the NHS Conditions or any part of the Contract is or is intended to be construed as a condition of confidentiality applying to the Authority in relation to such Tax Deliverable. In this clause the term "affiliate" is interpreted as that term is used by the SEC with reference to auditor independence standards.

14. If the Authority is an SEC Registered Audit Client and the Supplier is providing a Tax Deliverable, the Authority shall promptly inform the Supplier of any conditions of confidentiality imposed at any time by other tax advisers with respect to any transaction on which the Supplier's advice is requested.
15. Where clause 13 applies, any Tax Deliverable released to the Authority in any form or medium shall be supplied by the Supplier on the basis that it is for the Authority's benefit and use only. If the Authority refers to or discloses in whole or in part any Tax Deliverable to any third party, the Authority shall notify such third party in writing as follows: that (i) the Services performed by the Supplier for the Authority were designed to meet the Authority's agreed requirements only, as determined by the Authority's needs at the time; (ii) any product of the

Services should not be regarded as suitable to be used or relied on by any party wishing to acquire any rights against the Supplier other than the Authority; (iii) the Supplier does not assume any responsibility in respect of the Services performed for the Authority, any product of the Services, or any judgments, conclusions, opinions, findings or recommendations that the Supplier may have formed or made, to any party except the Authority; (iv) to the fullest extent permitted by law the Supplier accepts no liability in respect of any such matters to any other person; and that (v) should any person except the Authority choose to rely on the Services or any product thereof, that person will do so at their own risk.

16. If the Authority refers to or discloses in whole or in part any Tax Deliverable to any third party but does not notify such third party in writing as required by clause 15 above, the Authority shall compensate the Supplier and reimburse the Supplier for and protect the Supplier against any loss, damage, expense or liability incurred by the Supplier as a result of, arising from or in connection with any such reference or disclosure, unless the Supplier has agreed in writing with such a third party to accept responsibility and liability to that third party in respect of the Services and the Tax Deliverable. If any payment is made by the Authority under this clause the Authority shall not seek recovery of that payment from the Supplier at any time.

Survival on termination

17. The following clauses of these Additional Terms shall survive expiry or termination of the Contract: clauses 1, 2, 6, 9, 10, 11, 13, 15, 16 and 17.

Appendix 2

The way we work

It is important that our clients understand the scope of the work we will be undertaking and any assurance we will provide. Although part of our core business is carrying out statutory audit, other types of work do not provide the same level of assurance as an audit (particularly if there is pressure to minimise costs). In estimating resource requirements we have made some assumptions about the way we will work with you, the grades of staff and the numbers of people to provide. We favour close working with our client and good communication – we trust that a few ground rules will enhance the way we work together. We would welcome the opportunity to discuss any aspect of these with you:

- ☐ We will be working alongside your staff and expect good interaction between our team and your own people. In working this way, we may provide oral advice and we may produce draft deliverables for discussion with you. It is in the nature of this mode of working that draft advice is tentative; indeed, we often produce it as a way of confirming factual accuracy with our client. Finalised deliverables will have been quality assured, will always take precedence and may well differ from early versions, so you should avoid relying on draft material for decision making. Similarly, spoken advice may be misunderstood, misinterpreted or taken out of context and, when you want to rely on it, you should ask us to confirm it in writing. Unless part of the scope of our work or we are instructed to do so, we will not update any advice or report for events occurring after the advice or report concerned has been issued in final form.
- ☐ We bring considerable intellectual capital to any engagement. Deliverables we provide usually combine newly created and pre-existing materials, brought together and tailored to meet your needs. We are protective about our name and trade-marks and you should never assume you have a right to use them, other than for purposes clearly agreed between us.
- ☐ Our work may involve analysis of potential future events, activities or circumstances. Any analysis will always be based on current interpretation of a situation, taking account of factors as they are understood at the time. Unexpected events or circumstances can always arise, so any advice, statement of expectation, forecast or recommendation we provide should never be taken as a guarantee that we have determined or predicted the future.
- ☐ Our role is to provide advice rather than to make business decisions on your behalf. You will always remain responsible and accountable for managing your affairs, deciding on what to do after receiving our work, implementing any advice or recommendations we provide and realising any benefits requiring activity by you.
- ☐ Our resource and time planning assume that your staff will make an active contribution. In particular, we will be supplied promptly with all information and assistance and access to documentation that we require (and that if these are outside your immediate control you'll do your best to obtain them for us). Furthermore, should information or developments come to your attention which might have a bearing on our work then we will be informed promptly. The costs and timetable we have proposed are based on these assumptions.
- ☐ We may receive information from you or from other sources in the course of delivering the services. Where the specification for the work explicitly requires us to validate information, we shall do so. To the fullest extent permitted by law, we shall not be liable to you for any loss or damage arising from fraud, misrepresentation or withholding of information material to the services (whether on your part or that of other information sources) unless such fraud, misrepresentation or withholding is evident to us without further enquiry.
- ☐ We protect our clients' confidential information. Nothing in any arrangement between us will require us to disclose information that is confidential to another client and we may take any steps to protect such information. Of course, we will be as protective about your confidential information when dealing with our other clients.
- ☐ Our regulators are entitled to inspect our work and require us to make our files available to them, which may include your confidential information. Those regulators expect us to maintain proper records to evidence the work we do for clients. We therefore have document retention policies to satisfy those regulatory requirements. Notwithstanding any condition in the contract between us, we may retain sufficient copy documentation that we reasonably require to support any advice, reports or opinions we may provide to you.

Regulatory change

- ☐ We are a heavily regulated business and faced with far-reaching European and national proposals to limit the kinds of work that audit-based firms can undertake for clients with even tenuous links to those we audit. Professional standards provide further constraints. We may need to terminate our contract by giving notice in writing with immediate effect (although we will give longer notice if possible) if there has been a change of law, rule, regulation or professional standard or a change in circumstance that would cause the continued provision of services under the

contract by us to i) violate such law, rule, regulation or professional standard (including but not limited to standards requiring auditor independence, ethical behaviour, objectivity, impartiality, strict rules of confidentiality and 'know your customer' checks); ii) provide prohibited services; iii) give rise to a conflict of interest that cannot be managed; or iv) would otherwise, in our reasonable opinion, prejudice our ability (or the ability of any firm associated with us) to comply with any applicable auditor independence requirement or similar regulation. This will not apply to changes or circumstances we should reasonably have anticipated at the time we entered into the contract. Should these circumstances arise, to the extent reasonably possible and at no cost to you, we will co-operate with you to mitigate any adverse effects of termination, including providing documentation and assistance to you and any successor adviser.

Managing conflicts of interest

- We are a large organisation with a diverse client base. It is likely that at some stage we will work for other clients who have different interests to your own (or may have done so in the past). We have mature policies and procedures (as required by our ICAEW, FCA and SRA regulators) to identify and manage potential conflicts of interest. We establish Barriers as safeguards designed to facilitate the protection of each client's interests, which may include (for example): separate teams, their geographical and operational separation and/or access controls over data, computer servers and electronic mail systems.
- We may deliver services (or be asked to deliver services) to a Competing Party (one with interests which compete or conflict with yours). We are entitled to deliver services to a Competing Party but if the Competing Party's interests conflict with yours specifically and directly in relation to the services we provide to you: a) members of the engagement team assigned to you will not deliver services to the Competing Party; and b) others in KPMG may only deliver services to the Competing Party if appropriate Barriers are put in place. In these circumstances, the effective operation of those Barriers shall constitute sufficient steps to avoid any real risk of a breach of our duty of confidence to you. We believe that these protections for you are entirely consistent with your contract terms but we feel it worthwhile to draw them to your attention. We seek to identify Competing Parties in the circumstances identified and we expect you to tell us promptly if you know or become aware that we are (or may be) advising a Competing Party.

Managing client confidential information

- Our people routinely use laptop computers and we pride ourselves on having a robust, secure systems environment to protect the confidentiality of information we hold on behalf of clients. Where we are required to carry out conventional data processing on your behalf we will discuss detailed arrangements with you but in most cases we do not expect to provide such processing. However, we make extensive use of electronic mail and internal information systems to support our work and to record details of engagements and clients.
- We hold that information to help us (and other KPMG entities globally) check for conflicts of interest, maintain compliance with auditor independence standards and undertake our quality assurance procedures. Our emails and systems inevitably contain personal data (names of individuals at clients with whom we correspond). After completing an engagement, we use non-sensitive summaries to enhance our global knowledge pool and methodologies (with any client details and personal data removed).
- We outsource much of our IT support to other KPMG firms and to reputable international providers (e.g. Hewlett-Packard, Tata Consulting Services and IBM, although we use other suppliers for specialist activities). We also use contractors to support the administration of our business (couriers, cleaners, document storage and the like). We apply the same high standards of confidentiality and security to our contractors as we do to our own staff, requiring them to implement safeguards to protect confidentiality and we take full responsibility for any access they have to client information.
- Our IT services are regularly audited and certified against ISO27001 management standards, so we apply rigorous controls and management discipline. We comply with UK data protection legislation, we require our IT suppliers to maintain the same standards and we have all agreements with them that are required by data protection legislation (including data export agreements as some of our services may be managed from outside the European Economic Area). Where you require us to seek consent for "sub-contracting of personal data processing" we will do so when we are carrying out conventional processing (such as operating a payroll or managing systems on your behalf); otherwise by appointing us you provide consent for the arrangements set out above (provided we oblige our contractors to take equivalent measures when processing personal data to those you require from us and we take responsibility for any breach on their part).

