

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 23rd November 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:	SR734405159
From:	HMRC ("Customer")
To:	Kantar UK Ltd.

Effective Date:	24/11/2021
Expiry Date:	End date of Initial Period: 01/03/2023 End date of Maximum Extension Period: 01/06/2023 Minimum written notice to Supplier in respect of extension: 1 month

Services required:	Set out in Section 2, Part B (Specification) of the DPS Agreement and refined by: · 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)	N/A

Contract Charges (including any applicable discount(s), but excluding VAT):	Total contract charge is £170,000. The full Contract Charge breakdown can be found within Annex 1 of Schedule 6 of the Contract.
Insurance Requirements	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 Additional employers' liability insurance with a minimum limit of £5 million indemnity 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.
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)):	The additional terms which will apply to this contract are as set out within the following annexes at Schedule 8: a. Annex 1: HMRC Mandatory Clauses b. Annex 2: Protection of Information

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:

[Redacted]

Name and Title:

[Redacted]

Signature:

[Redacted]

Signature:

[Redacted]

Date: [REDACTED]

Date: [REDACTED]

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

ANNEX A

Customer Project Specification

1. Introduction

- 1.1 HM Revenue & Customs (HMRC) invites suppliers from the Research Marketplace agreement (RM6018) to undertake research aimed at improving our understanding of the perceived and expected customer benefits from the reforms set out in HMRC and HM Treasury's 10-year Tax Administration Strategy (TAS).
- 1.2 HMRC intends for this contract to be in place by w/c 1st November 2021 with final outputs expected by 22nd June 2022.
- 1.3 HMRC will maintain the overall management of the project.
- 1.4 The contract will be awarded to the organisation that is deemed to have submitted the most economically advantageous tender (MEAT). Assessment will be based on the factors outlined in sections 15 to 18.
- 1.5 To ensure fairness all tenderers are required to submit their tenders in accordance with these instructions and any further requirements contained in the invitation letter. Failure to comply could invalidate your tender.

2. Context

- 2.1. In July 2020, HM Treasury and HM Revenue & Customs jointly set out a 10-year Tax Administration Strategy (TAS) 'Building a trusted, modern tax administration system'¹.
- 2.2. The reforms set out in the strategy are:
 - The extension of Making Tax Digital to help move the UK towards a fully digital tax system that works closer to real-time
 - Improving our use of real-time information that will allow taxpayers to have a more up-to-date understanding and greater certainty over their tax position, with capacity for real-time risk assessment.
 - The timely payment of tax that will allow people and businesses to pay the right tax with ease in ways that fit with how they live their lives and go about their businesses
 - Delivering a secure and easily accessible single digital account/customer record to give taxpayers a single and complete financial picture bringing together their different taxes and data sources, and enabling HMRC to deliver more

¹ HMRC (21 July 2020), *Building a trusted, modern tax administration system*. Available from <https://www.gov.uk/government/publications/tax-administration-strategy/building-a-trusted-modern-tax-administration-system>

personalised services

- Improving services for agents and representatives that will enable HMRC to design in access for appointed agents and representatives from the outset, and support efforts to ensure high standards within the tax advice market.
- Reform of the tax administration framework to create a simpler, more transparent framework that helps build greater trust and provides greater certainty for taxpayers. The tax administration framework refers to the set of laws, regulations, processes and guidance that allow HMRC to administer the tax system.

- 2.3. While mapping the existing data aligned to understanding the benefits of these reforms, HMRC have identified an evidence gap for understanding the perceived benefits for UK businesses.
- 2.4. While HMRC are in a relatively strong position to demonstrate how the reforms set out in TAS will improve compliance, customer experience, and reduce HMRC costs, HMRC have less evidence supporting how the reforms will reduce customer costs or create productivity benefits for businesses and how these may build over time.
- 2.5. While there is some academic and international evidence^{2,3,4,5} to draw on, the lack of evidence applied to the UK leaves HMRC in a weak position to incentivise businesses to engage with our reforms, and have better evidence to inform the future direction of the TAS.
- 2.6. To do this, we need research to identify tangible customer benefits (e.g. productivity gains from going digital, from alignment of processes for different taxes, and increased ease of use of the tax system), that we can build into our planning.

3. Research Aims & Objectives

3.1. The core objectives of this research are to:

² OECD (2020), *Tax Administration 3.0: The Digital Transformation of Tax Administration*. Available from <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/tax-administration-3-0-the-digital-transformation-of-tax-administration.pdf>

³ OECD (2019), *Tax Administration 2019: Comparative Information on OECD and other Advanced and Emerging Economies*. Available at https://www.oecd-ilibrary.org/taxation/tax-administration-2019_74d162b6-en

⁴ PWC and World Bank Group (2019), *Paying Taxes 2020*. Available at <https://www.pwc.com/gx/en/paying-taxes/pdf/pwc-paying-taxes-2020.pdf>

⁵ World Bank Group (31 October 2018), *Doing Business 2019*. Available from https://www.doingbusiness.org/content/dam/doingBusiness/media/Annual-Reports/English/DB2019-report_web-version.pdf

- i) Identify and define tangible customer benefits to UK businesses from the Tax Administration Strategy reforms and understand how and why these will add value.
- ii) Be able to quantify and measure these benefits over time so that we can track the cumulative impact of the reforms as they are introduced.

3.2. The primary aim of this research is:

- i) To provide robust evidence of the benefits of TAS to UK businesses to help inform future strategic choices for delivering TAS over the next 10 years and provide assurance we are on the right strategic direction with the strategy and roadmaps.

3.3. The research aims to answer the following questions:

- a. How do businesses describe their current experiences of managing tax affairs – including burdens, costs and benefits? (e.g. of record keeping approaches, estimating tax bills, payment, emotional impact)
- b. What do businesses see as the main benefits and challenges from the approaches set out in the TAS, and why will these affect value? Examples include but are not limited to:
 - Digitisation
 - More timely payments
 - Use of third-party data
 - Pre-population
- c. To what extent can businesses describe benefits and disbenefits achieved from modernisation in areas outside of tax administration (examples include but are not limited to: open banking, payroll, invoicing, ordering, use of digital devices and apps)?
 - i. Explore the experience of the digitally excluded of modernisation in other sectors.
- d. What other benefits do businesses see emerging from the TAS? (examples could include but not be limited to: business planning, managing cashflows, improved customer experience, reduced emotional burden, benefits to intermediaries, small business resilience)
- e. What are the full range of business side benefits that could be tested out through a quantitative survey?
- f. What is the perceived importance, and relevance, of reforms to businesses?
- g. What is the extent of business readiness for reforms (examples could include but not be limited to: digital skills, move to digital)?
- h. What benefits are perceived by businesses and on what scale (examples could include but not be limited to: reduced customer costs, including time, and financial savings – to inform measurement and tracking over time)?

- i. What differences exist between sub-groups (broad categories of sector, and size), and according to key characteristics (volume of transactions, age of business).

4 Methodology & Scope

4.1 The supplier must deliver a mixed methods approach:

- I. Initially, a qualitative phase engaging with small businesses in focus groups and in-depth interviews that explores current experience of managing tax affairs to define and identify tangible benefits in line with the research questions from a – f in section 3.3. The Supplier must demonstrate within their proposal their arrangements for undertaking qualitative fieldwork both virtually and face to face, explaining how they will mitigate risks and adapt methods should further COVID-19-related restrictions be introduced.
- II. On successful completion of the qualitative element, we envisage a second quantitative phase that we can test out through a survey to measure and track the cumulative impact of the TAS reforms over time in line with research questions g – j in section 3.3. Whether or not the second phase of research goes ahead will be dependent on how confident we are that we have defined business benefits through the initial qualitative phase.

4.2 The Supplier must incorporate methods to engage with small businesses into their methodology to outline the service delivery options and tease out the potential benefits. The Supplier should utilise focus groups as one of these methods. The Supplier will be provided with some internal materials (e.g. logic models) which can be used to develop stimuli for focus groups.

4.3 The Supplier must develop case studies/segmentation which will illustrate the sense of scale (high or low) of potential benefits for typical businesses in the sample (these will not be generalisable), which will be acquired through depth interviews.

4.4 We will work with the appointed agency to develop suitable topic guides for the qualitative methods to fulfil the research objectives.

4.5 For the quantitative element, the Supplier must use a survey over a longer time period to measure the impact of the reforms as they are introduced.

4.6 As an early step of survey development, the Supplier must include cognitive testing of a suite of questions covering the themes that had been defined in the qualitative phase.

4.7 Bidders may suggest an alternative methodology to the one proposed within Section 4 Methodology & Scope. Please see section 14 'Alternative Bids' for more information.

- 4.8 We expect research to cover all UK home nations. In accordance with HMRC guidelines, a Welsh service must be offered to those requesting it including the option to request the interview be carried out in Welsh. Letters sent to individuals in Wales must also provide a Welsh translation. Suppliers must outline any additional costs associated with providing this service within their cost document. The HMRC Welsh Language scheme can be found at <https://www.gov.uk/government/organisations/hm-revenue-customs/about/welsh-language-scheme>

Sample strategy

Population of interest

- 4.9 For the purpose of the research, Small Businesses are currently defined as having a turnover of under £10m and with between 0 and 50 employees. This should include sole traders, self-employed, a range of turnovers, sectors and number of employees.

Qualitative phase:

- 4.10 HMRC require Suppliers to set out the most appropriate sampling approach and provide a sample framework. Bidders must provide costs for their proposed approach and clearly set out their rationale, and associated risks and risk management.
- 4.11 HMRC requires Suppliers to complete a recruitment screening exercise to identify characteristics such as: digital aptitude, newly established and long-standing businesses, use of intermediaries.
- 4.12 HMRC envisage a free-find sampling approach for the qualitative phase.
- 4.13 Bidders must specify target sample sizes that they deem appropriate for robust analysis and provide their rationale in their tenders. The successful bidder must meet these targets.

Quantitative phase

- 4.14 HMRC require the Supplier to use a random sample design, with some stratification to ensure data can be analysed by business size and sector.
- 4.15 Suppliers must suggest the most appropriate sampling approach and develop a sample framework. Bidders should provide costs for their proposed approach and clearly set out their rationale, and associated risks and risk management.
- 4.16 There are two options for the quantitative sampling approach:
- I. HMRC can provide the full sample frame from three data sources:
 - a. The Office for National Statistics' Inter-Departmental Business Register (IDBR) – this is the primary sample frame and covers businesses that operate a PAYE scheme or have a turnover above the VAT threshold;

- b. HMRC's Self-Assessment (SA) database – this provides coverage of businesses below the VAT threshold and are therefore missing from the IDBR;
 - c. The National Insurance and PAYE Service (NPS) database – is used to supplement the SA database. The NPS sample includes newer businesses that are not yet covered by SA.
- II. Suppliers can propose their own approach to sampling using relevant commercial source(s)/database(s). This approach must be robust to capture all customer groups of interest and bidders must detail costs, their rationale, consideration for sample bias and associated risks and risk management.

4.17 As above, bidders must specify target sample sizes that they deem appropriate for robust analysis.

4.18 The successful contractor will be required to review and confirm the exact sampling approach to ensure the best possible sample coverage.

Recruitment

4.19 Prior to fieldwork, the successful bidder will undertake an opt-out process. This process would be undertaken following the appointment of a successful contractor, so that opt-out letters can include information on who is conducting the research, enhancing trust and reassurance.

4.20 The Supplier must demonstrate within their bid the methods they will use to encourage participation. Incentives, if used, must be fully costed within the cost model.

5 Future Waves

5.1 At the outset of the contract HMRC only commits to commissioning the first stage of research under the awarded contract (i.e. the qualitative phase as outlined in 4.1(I). However, HMRC may require the Supplier to provide a second stage of research. If further research is required, this would most likely be quantitative research, potentially a survey, with small businesses to measure and track the cumulative impact of the TAS reforms over time. If HMRC chooses to proceed with the second stage under the scope of this contract the work would likely commence in March 2022.

5.2 After completion of the deliverables for the first stage, HMRC will review whether to proceed with any additional follow on research within the scope of the contract. HMRC reserves the right at the end of the delivery of the first stage to commission any subsequent research outside of the awarded contract.

5.3 While Suppliers should provide the information required in relation to the second, quantitative, stage of the research (as requested in this Invitation to Tender), if HMRC chooses to proceed with 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 potential research approaches to clarify the potential approach, issues and timescales.

- 5.4 Should HMRC wish to proceed with the Supplier's proposals as a result of these discussions, the Supplier will then provide a detailed written work plan for the subsequent 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.
- 5.5 HMRC will review the work plan and then 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 work plan will form the basis of the Statement of Requirements for that stage of the research.
- 5.6 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.
- 5.7 Should HMRC wish to proceed with additional research under the scope of this contract and there are no amendments to HMRC's requirements, then the costs submitted for the second stage of research by the successful Supplier in response to this tender exercise 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 'Annex F Call-Off Rate Card' (this was sent as an attachment alongside the ITT) 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.

Activity	Date
ITT issued	Thursday 23 rd September 2021
Deadline for queries on ITT	Thursday 30 th September 2021
HMRC response to ITT queries	Tuesday 5 th October 2021
Deadline for response to ITT	Thursday 14 th October 2021
Contract awarded	W/c 1 st November 2021
Set-up meeting	W/c 8 th November 2021
Qualitative fieldwork	November/December 2021
Presentation of interim qualitative findings	January 2022

Qualitative reporting	End January 2022
Review point	February 2022
Quantitative fieldwork	March-April 2022
Presentation of findings	Early June 2022
Final outputs signed off, project close	22 nd June 2022

- 6.2 The successful supplier will be expected to attend a set-up meeting in the week commencing 8th November.
- 6.3 Should HMRC proceed with a second phase of work, the final outputs of this stage are expected to be required by 22nd June 2022. Suppliers must demonstrate how they will meet these timescales.

7 Length of Contract

- 7.1 The contract will be in place for 9 months with an optional extension period of 3 months.

8 Outputs

- 8.1 HMRC will require a number of key deliverables for the project. Payment milestones are likely to be linked to delivery of a number of outputs the details of which will be agreed between the parties during post-tender negotiations.
- 8.2 Outputs must include:
- Attendance at an initial project set-up meeting (likely to be held digitally).
 - 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.
 - Draft and final copies of the advance letters inviting potential participants to opt-out from being contacted further and question the authenticity of the research.
 - Agreed topic guides along with any supporting material e.g. recruitment screeners and stimulus.
 - Weekly progress updates from the contractor's project manager during the life of the project, including number of interviews achieved throughout fieldwork phases.
 - A written report of interim qualitative findings.
 - A presentation of interim qualitative findings.

- h. A workshop between qualitative and quantitative stages to review findings and, if the decision is that stage two should go ahead, develop materials for the quantitative stage.
 - i. A presentation of final findings with draft and final copies of the slides used.
 - j. Draft and final copies of a written research report (in Word) suitable for publication.
 - k. A sample of three interview transcripts from the research. These should be anonymised so that HMRC cannot identify any individuals.
- 8.3 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 to have been quality assured. HMRC may arrange for any final reports produced to be peer-reviewed, either in-house or externally.
- 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>
- 8.5 If the quantitative phase goes ahead, HMRC requires an anonymised copy of any dataset produced as part of the project, in a SAS and SPSS-compatible format. This must include all cases, variables (including analysis variables), clear labelling, correct bases and all coded responses, including coded open-ended responses.

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 that 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.
- 9.3 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.

10 Expertise and Capability

- 10.1 HMRC acknowledges that considerable resources are required for the successful delivery of this project to time. It is possible that agencies invited to tender have the skills and ability within their organisation to undertake all or part of this

research but do not have sufficient resources required to successfully deliver the whole research requirement. We therefore encourage agencies to collaborate with other suppliers if required to ensure that they are fully capable of undertaking this work.

- 10.2 HMRC is looking for suppliers who can demonstrate that their proposed team incorporates those with:
- a. An understanding of the context of the research.
 - b. An ability to deliver the required methodology and scope.
 - c. An organisational capacity to deliver the project in the timelines given.
 - d. Experience of building strong interviewer-participant relationships whilst conducting in depth interviews.
- 10.3 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.
- 10.4 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 Supplier 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. Tax Compliance

11.1 General

- 11.1.1 As referred to in Regulation 57(3) and 57 (4) of the Public Contracts Regulations, Tenderers may be subject to mandatory or discretionary exclusion if they are found to be in breach of obligations relating to the payment of taxes or social security contributions.
- 11.1.2 HMRC, as a revenue collecting Government Department, reserves the right to (a) conduct revenue compliance checks and enquiries throughout the procurement process and (b) exclude any economic operator from participation in the competitive procurement exercise and/or potential delivery of the contract or framework agreement where it can demonstrate the non-payment of taxes or social security contributions, including in instances where no binding legal decision has been taken by a judicial or administrative body.

11.2 Scope and Conduct of the Revenue Compliance Checks

11.2.1 HMRC will undertake revenue compliance checks in connection with the fulfilment of obligations relating to the payment of taxes and social security contributions over the last three years of trading.

11.2.2 Where revenue compliance enquiries identify certain circumstances such as, but not necessarily limited to those listed below, the Tenderer may be required to provide additional explanations or background information necessary for a full understanding of the situation:

- a. time to pay arrangements;
- b. late payment of taxes;
- c. late payment of taxes resulting in interest charges; and
- d. a breach of obligations, which has been established by a judicial or administrative body having final and binding ruling in accordance with the legal provisions of the country in which it is established or with those of any of the jurisdictions of the United Kingdom.

20.2.3 Decisions whether to exclude any party will be taken on a case by case basis and will take account of (a) the regulatory provisions, (b) any clarification or additional information that might subsequently be provided by the Tenderer, (c) information available to HMRC from its own resources by virtue of its special status as a revenue collecting Department and administrator of direct and indirect taxes and (d) any other relevant information from any other appropriate source.

12. HMRC eTrading 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 Tenderers are required to register on the SAP Ariba Network in order to transact with HMRC via the eTrading 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 eSourcing and eTrading 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.

13. Data security and protection

- 13.1 The successful contractor will be required to submit a security plan in their tender submission. 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 tenderers will hold data on sampled participants;
 - b. How long tenderers will keep data on sampled participants;
 - c. What details about participants will be passed to recruiters and/or interviewers; and
 - d. How tenderers 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.
- 13.2 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.
- 13.3 The Security Questionnaire submitted at tender stage will form the Security Plan within the contract.
- 13.4 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.
- 13.5 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.

14. Other Ethical Issues

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

15. Procurement Transparency

- 15.1 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.
- 15.2 If Bidders believe that any of the information requested is commercially sensitive they should provide such information in a separate letter marked as such.
- 15.3 HMRC ITTs are commercially sensitive documents; the contents of any HMRC ITT should not be divulged to those without a business need to know.

16. Access to Government Information

- 16.1 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.

17. Financial Capacity

- 17.1 HMRC will act in accordance with the Public Contracts Regulations 2015 and Cabinet Office Procurement Policy Note 02/13 (Supplier Financial Risk Issues) when specifying any minimum financial standards and undertaking financial assessments.
- 17.2 Where considered appropriate, on the basis of a financial assessment, award of contract may be conditional on a successful Tenderer providing a Parent Company Guarantee. If the guarantor is a charity, HMRC would need to establish whether anything in the charity's constitution prevents them from performing this role and, if so, whether an alternative guarantor may be required. Where suppliers are unable to satisfy HMRC's minimum financial standards, they will not be awarded the contract.

ANNEX B

Supplier Proposal



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

ANNEX 1 – CONTRACT CHARGES



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