



**RM6100 Technology Services 3
Framework Schedule 4 Annex 1
Lot 1 Order Form**

Order Form

This Order Form is issued in accordance with the provisions of the Technology Services 3 Framework Agreement RM6100 dated 14/06/2021 between the Supplier (as defined below) and the Minister for the Cabinet Office (the "**Framework Agreement**") and should be used by Buyers after making a direct award or conducting a further competition under the Framework Agreement.

The Contract, referred to throughout this Order Form, means the contract between the Supplier and the Buyer (as defined below) (entered into pursuant to the terms of the Framework Agreement) consisting of this Order Form and the Call-Off Terms. The Call-Off Terms are substantially the terms set out in Annex 2 to Schedule 4 to the Framework Agreement and copies of which are available from the Crown Commercial Service website: <https://www.crowncommercial.gov.uk/agreements/RM6100>. The agreed Call-Off Terms for the Contract being set out as the Annex 1 to this Order Form.

The Supplier shall provide the Services and Deliverables specified in this Order Form (including any attachments to this Order Form) to the Buyer on and subject to the terms of the Contract for the duration of the Contract Period.

The Parties agree that when the Buyer seeks further Deliverables from the Supplier under the Contract, the Buyer and Supplier will agree and execute a Statement of Work in the form of the template set out in Attachment 6 to this Order Form.

Upon the execution of each Statement of Work, it shall become incorporated into the Order Form.

In this Order Form, capitalised expressions shall have the meanings set out in Schedule (Definitions) of the Call-Off Terms.

This Order Form shall comprise:

1. This document headed "Order Form";
2. Attachment 1 – Services Specification;
3. Attachment 2 – Buyer Responsibilities
4. Attachment 3 – Schedule of Processing, Personal Data and Data Subjects;
5. Attachment 4 – Transparency Reports; and
6. Attachment 5 – Supplier Response
7. Attachment 6 – Statement of Work Template
8. Attachment 7 - Security Plan Questionnaire
9. Annex 1 – Additional and Alternative Call-Off Terms.
10. Annex 2 – Confidentiality Declaration

The Order of Precedence shall be as set out in Clause 2.2 of the Call-Off Terms being:

- i) the Framework, except Framework Schedule 18 (Tender);
- ii) the Order Form and its Attachments;
- iii) the Call-Off Terms; and

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iv) Framework Schedule 18 (Tender).

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Section A General information

Contract Details	
Contract Reference:	SR751612339
Contract Title:	HMRC Strategy and Architecture Part 2 Contract
Contract Description:	IT Strategy & Architecture Services
Commencement Date:	01/07/2022

Buyer details

Buyer organisation name

Her Majesty's Revenue & Customs

Billing address

Your organisation's billing address - please ensure you include a postcode
100 Parliament Street, London SW1A 2BQ

Buyer representative name

The name of your point of contact for this Order

XXXXXXXXXXXXXXXXXXXX

Buyer representative contact details

Email and telephone contact details for the Buyer's representative. This must include an email for the purpose of Clause 34.2 of the Contract.

XXXXXXXXXXXXXXXXXXXX

Buyer Project Reference

Please provide the customer project reference number.
TBC

Supplier details

Supplier name

The supplier organisation name, as it appears in the Framework Agreement
CGI IT UK Limited

Supplier address

Supplier's registered address
20 Fenchurch Street, 14th Floor, London, EC3M 3BY

Supplier representative name

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The name of the Supplier point of contact for this Order

XXXXXXXXXXXXXXXXXX

Supplier representative contact details

Email and telephone contact details of the supplier's representative

XXXXXXXXXXXXXXXXXX

Order reference number or the Supplier's Catalogue Service Offer Reference Number

A unique number provided by the supplier at the time of the Further Competition Procedure. Please provide the order reference number, this will be used in management information provided by suppliers to assist CCS with framework management. If a Direct Award, please refer to the Supplier's Catalogue Service Offer Reference Number.

Not Applicable.



Section B

Part 1 - The Services Requirement

Commencement Date

See above in Section A

Contract Period

Guidance Note – this should be a period in months from the Commencement Date, up to the maximum permitted Contract Period of 24 months (2 years)

Contract Expiry: 30/06/2024

Term: Twenty-four (24) months

Extension Period: N/A

Services

The Supplier shall provide the following Services to the Buyer as described in Attachment 1 (Services Specification).

Statement of Works (“SOW”)

During the Contract Period, the Buyer and Supplier may agree and execute completed Statement of Works. Upon execution of a Statement of Work the provisions detailed therein shall be incorporated into this Order Form.

Each executed Statement of Work shall be inserted into Appendix 1 in chronological order.

Statement of Work Template can be found in Attachment 6.

Supply Chain engagement:

1. The Supplier has committed to a minimum of 40% (by revenue) of the Services being delivered through SMEs/ suppliers in its supply chain. This shall be measured and reported annually commencing on 1st July 2022
2. Subject to paragraph 3 below, where an ecosystem supplier is used in the delivery of a SoW, the work delivered by the ecosystem supplier in that SoW shall be priced using no more than the maximum rate inserted in the Maximum Supplier Personnel Rate Card for that role.
3. Notwithstanding paragraph 2 above, where the inclusion of individuals or organisations is requested by HMRC, HMRC accepts that the limit set in 2 above shall not apply and specific arrangements (also in regards to any charges for enhanced support) shall be agreed in individual SOWs.



4. As per Clause 2.4 of S3 the Buyer may provide prior approval, that a Sub-Contract opportunity is not required to be advertised by the Supplier on Contracts Finder.

Deliverables

The Supplier shall provide Deliverables to the Buyer as part of the Services as outlined in Attachment 1 (Services Specification) and relevant SOW.

Buyer Responsibilities

The Buyer shall, in relation to this Contract perform the Buyer's responsibilities identified as such in this Contract the details of which are set in Attachment 2 (Buyer Responsibilities)

Sites for the provision of the Services

The Parties acknowledge that the inclusion of working from home locations may not be entirely consistent with the provisions of security and other policies and will require the derogation from obligations that are inconsistent with working from a home location, and the Customer allows the appropriate derogations from the contract to the extent that such provisions of security and other policies cannot reasonably be followed where staff are working from a home location. The Customer agrees that any rights of access it or third parties may have to the premises where the Services are provided from do not extend to staff's homes.

Buyer Premises:

HMRC Estate the particular location as specified in each SOW (in which case the Supplier shall be entitled to charge any applicable expenses) or remote working

Supplier Premises:

Not Applicable

Third Party Premises:

Not Applicable

Additional Standards

Guidance Note: see Clause 7 (Standards) and the definition of Standards in Schedule 1 of the Call-Off Terms. Specify any particular standards that should apply to this Contract over and above the Standards.

Any standards detailed in the Attachments/ Annexes included or referenced within this Order Form or any other documents that form part of this Contract.

Key Supplier Personnel

Guidance Note: see Clauses 6.4 – 6.8 of the Call-Off Terms. Include any Key Supplier Personnel (and their Key Roles).

Key Supplier Personnel	Key Role(s)	Duration
XXXXXXXXXXXXXXXXXX	HMRC Account Director	Contract Term
XXXXXXXXXXXXXXXXXX	Delivery Director	Contract Term



XXXXXXXXXXXXXXXXXXXX	Technical Lead	Contract Term (part time)
XXXXXXXXXXXXXXXXXXXX	Technical Lead	Contract Term (part time)
XXXXXXXXXXXXXXXXXXXX	Vice President responsible for HMRC contract	Contract Term

Buyer Property

Guidance Note: see definition of Buyer Property in Schedule (Definitions) of the Call-Off Terms. Include details of any property other than real property or IPR below.

XXXXXXXXXXXXXXXXXXXX

Buyer Security Policy

Guidance Note: where the Supplier is required to comply with the Buyer's Security Policy then append to this Order Form below.

Please refer to Attachment 7 – Security Plan Questionnaire

Buyer Enhanced Security Requirements

Guidance Note: if the Supplier has access to the Buyer System then the Buyer should consider including additional enhanced security requirements here to govern the Supplier's use of such system – this might include incorporating an ICT policy. These requirements are in addition to those set out in the Security Policy (if any) above.

Please refer to Attachment 7 - Security Plan Questionnaire

Insurance

Guidance Note: if the Call Off Contract requires a higher level of insurance cover than the £1m default in Framework Agreement or the Buyer requires any additional insurances please specify the details below.

XXXXXXXXXXXXXXXXXXXX

Key Sub-Contractors

Guidance Note: see Framework Schedule 7 (Key Sub-Contractors) for detail and include here details of any Key Sub-Contractors which are applicable to this Contract.

Not applicable

Sub-contractors

Key Sub-contractor name	Company Number and Registered Address	Service Description
XXXXXXXXXXXXXXXXXXXX		



XXXXXXXXXXXXXXXXXXXX

Part 2 – Charges, Payment and Invoicing

Contract Charges (excluding VAT)

Guidance Note - insert the applicable Charges having regard to Framework Schedule 3 (Framework Prices and Charging Structure) and include details of time and materials and any fixed price. Also include details of any agreed expenses and terms relating to such expenses.

All work under this agreement shall be contracted and delivered under individual SoWs in the form set out in Attachment 6. Each Statement of Work will be scoped, drafted and signed on an individual basis. These Statement of Works will have the flexibility to agree specific packages of work as fixed price, time and materials and additional commercial models deemed appropriate by both Buyer and Supplier. The Maximum Suppliers Personnel Rate Card will be used for the purpose of defining and pricing each SoW.

Travel may be expected to other Buyer sites than the locations specified in a SoW, Reimbursable Expenses may apply as defined in the Call Off Terms.

Multiple Statements of Work can operate concurrently.

MAXIMUM SUPPLIER PERSONNEL RATE CARD		Day rate for each skill level (DDAT)		
Service Type	Roles	Associate	Senior	Lead
Enterprise Architecture	XXXXXXXXXXXXXXXXXXXX			
Enterprise Security Architecture				
Strategic Change Impacting				



Solution Architecture	<div>XXXXXXXXXXXXXXXXXXXX</div>
Technical Architecture	
User Centred Design	
Innovation	

All Charges shall be payable by the Buyer in accordance with the Payment Profile set out below.

Payment Profile

Guidance Note – insert details of payment profile which may be monthly or quarterly in arrears or the parties may agree to include payments associated with the achievement of milestones, in which case details of milestones payments should be included here.

As detailed within the individual Statement of Work.

Payment terms: 30 days

Performance Levels

As specified within the individual Statement of Work.

Invoice Details

The Supplier will issue Electronic Invoices in accordance with the agreed Payment Profile.

All invoices must be sent to: Ariba

All invoices must include: The Supplier shall ensure that each invoice is submitted in the correct format for the Buyer's e-invoicing system, or that it contains the following information:

- the date of the invoice;
- a unique invoice number;
- the Service Period as defined in the Statement of Work or other period(s) to which the relevant Charge(s) relate;
- the correct reference for this Contract;
- the reference number of the purchase order to which it relates;
- the dates between which the Services subject of each of the Charges detailed on the invoice were performed;
- a description of the Services;
- the pricing mechanism used to calculate the Charges (such as fixed price, T&M)
- any payments due in respect of completed milestones as approved by the Buyer



- the total Charges gross and net of any applicable deductions and, separately, the amount of any Reimbursable Expenses properly chargeable to the Buyer under the terms of this Contract, and, separately, any VAT or other sales tax payable in respect of each of the same;
- details of any service credits or similar deductions that shall apply to the Charges detailed on the invoice;
- reference to any reports required by the Buyer in respect of the Services to which the Charges detailed on the invoice relate (or in the case of reports issued by the Supplier for validation by the Buyer, then to any such reports as are validated by the Buyer in respect of the Services);
- a contact name and telephone number of a responsible person in the Supplier's finance department in the event of administrative queries;
- the banking details for payment to the Supplier via electronic transfer of funds (i.e. name and address of bank, sort code, account name and number)

Method of Payment

Guidance Note – insert method of payment e.g. BACS.

BACS

The payment method for this Contract is compliant to the Buyers policies and processes.

Committed spend: This contract is zero committed spend for the Buyer

Contract Anticipated Potential Value: £42.00 Million

Part 3 – Additional and Alternative Buyer Terms

Additional Schedules and Alternative Clauses *(see Annex 3 of Framework Schedule 4)*

This Annex can be found on the RM6100 CCS webpage. The document is titled RM6100 Additional and Alternative Terms and Conditions Lot 1.

Additional Schedules

Guidance Note: Tick any applicable boxes below

Additional Schedules	Tick as applicable
S1: Business Continuity and Disaster Recovery	<input type="checkbox"/>
S2: Continuous Improvement	<input type="checkbox"/>
S3: Supply Chain Visibility	X

Where selected above the Additional Schedules set out in document RM6100 Additional Terms and Conditions Lot 1 shall be incorporated into this Contract.

Alternative Clauses

Guidance Note: Tick any applicable boxes below

The following Alternative Clauses will apply:



Alternative Clauses	Tick as applicable
Scots Law	<input type="checkbox"/>
Northern Ireland Law	<input type="checkbox"/>

Where selected above the Alternative Clauses set out in document RM6100 Additional and Alternative Terms and Conditions Lot 1 shall be incorporated into this Contract.

Additional Information Required for Additional Schedules/Clauses selected in Part 3.

Liability

*Guidance Note: to the extent that the Buyer would like to **increase** the limits of liability contained in Clause 12.1 of the Call-Off Terms, then specify the alternative limit below. Neither party is permitted to lower the limits set out in Clause 12.1 of the Call-Off Terms.*

The limitation of liability is as set out in Clause 12.1 of the Call-Off Terms

Termination for Convenience

The Buyer may terminate this Contract without reason at any time by issuing a written notice to the Supplier giving at least 3 months written notice.

Section C

Supplier response

Supplier response

- Attachment 5.1a – Full ITT Response
- See Attachment 5.1b – Skills and Capabilities
- Attachment 5.1c – Quality Personnel and Resourcing Scaling
- Attachment 5.1d – Scenario Exercise
- Attachment 5.1e – Driving Innovation and Collaboration
- Attachment 5.1f – Knowledge Transfer and Documentation
- Attachment 5.1g – Continuous Improvement
- Attachment 5.1h – Fighting Climate Change
- Attachment 5.1i – Tackling Economic Inequality
- Attachment 5.1j - Wellbeing
- Attachment 5.1k – Pricing Workbook

Commercially Sensitive information

Any confidential information that the Supplier considers sensitive for the duration of an awarded Contract should be included here. Please refer to definition of Commercially Sensitive Information in the Contract – *use specific references to sections rather than copying the relevant information here.*

If any of the Commercially Sensitive Information listed below forms part of a Transparency Report, the Parties agree that it shall not be treated as Transparency Information and shall be redacted from



the Transparency Reports prior to any publication under the terms of the Contract (including Clause 24.5.1).

No.	Date	Item(s)	Duration of Confidentiality
1	From the date of original receipt by the Buyer	The breakdown of pricing information, including but not limited to the financial model, rate card, input costs, capital and operating costs, overheads, revenue, margins and profits (including anticipated profits) relating to the Supplier and its suppliers (including Key Sub-contractors and Sub-contractors) provided by the Supplier as part of its response(s) to the further competition undertaken to award this Contract, and whether or not included in this Contract, and/or provided during the term of the Contract.	Duration of the Contract plus a period of 2 years.
2	From the date of original receipt by the Buyer	Any financial data and information relating to the Supplier's business as a whole or relating to the financial standing of the Supplier (including, without limitation, any Supplier financial data and information relating to UK Government provisions or requirements for dealing with a supplier's financial distress) provided by the Supplier during the Contract.	Duration of the Contract plus a period of 2 years.
3	From the date of original receipt by the Buyer	Insurance limits stated in the Contract	Duration of the Contract plus a period of 2 years.
4	From the date of original receipt by the Buyer	Detailed information regarding achievements against services levels and/or other performance measures agreed by the Parties and utilised during the Contract to measure and report on the Supplier's performance.	Duration of the Contract plus a period of 2 years.
5	From the date of original receipt by the Buyer	Trade Secrets and Supplier Intellectual Property Rights	In perpetuity.
6	From the date of original receipt by the Buyer	All Personal Data related to the Supplier Personnel	In perpetuity.
7	From the date of original receipt by the Buyer	Any Disputes involving the Supplier provided that such information may be shared with any Crown Body or Central Government Body;	Duration of the Contract plus a period of 2 years.
8	From the date of original receipt by the Buyer	The Security Plan Questionnaire provided by the Supplier.	Duration of the Contract plus a period of 2 years.

Section D

Contract award

This Contract is awarded in accordance with the provisions of the Technology Services 3 Framework Agreement RM6100.

SIGNATURES

For and on behalf of the Supplier

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Name	<div>XXXXXXXXXXXXXXXXXXXX</div>
Job role/title	
Signature	
Date	

For and on behalf of the Buyer

Name	<div>XXXXXXXXXXXXXXXXXXXX</div>
Job role/title	
Signature	
Date	



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Attachment 1 – Services Specification

Please see separate file titled 'Attachment 1 - Services Specification'



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Attachment 2 – Buyer Responsibilities

Please see separate file titled 'Attachment 2- Buyer Responsibilities'



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Attachment 3 – Schedule of Processing, Personal Data and Data Subjects

Not Applicable, the Supplier shall not be authorised to process any Personal Data under this Contract.



Attachment 4 – Transparency Reports

If any of the Transparency Reports listed below contain Commercially Sensitive Information (as listed in Section C of the Order Form), the Parties agree that such Commercially Sensitive Information shall not be treated as Transparency Information and shall be redacted from the Transparency Reports prior to any publication under the terms of the Contract (including Clause 24.5.1).

Title	Content	Format	Frequency
Project performance report	Produce a project performance report thirty (30) days after the Commencement Date and then each month thereafter, detailing as a minimum the following: <ul style="list-style-type: none">i. Progress against planii. Status of Deliverablesiii. Actionsiv. Dependenciesv. Risks and Issuesvi. Resource Managementvii. Benefits realisation	Excel	Monthly
Weekly project status report	This shall include as a minimum the planned and forecast dates for such Deliverables and such other information as the Buyer may request, including but not limited to: <ul style="list-style-type: none">i. Planned and forecast dates for Deliverablesii. Plan including, but not limited to:<ul style="list-style-type: none">a. status for overall project (previous and current report);b. summary of progress;c. outcomes expected for the next week;d. key dependencies for the next week;e. key risks and Issues; andf. Supplier's transition costs/finance update	Excel	Weekly



	g. and such other information as the Buyer may request.		
Recommendation report	Complete recommendation reports as detailed throughout the requirements in Attachment 1	TBD	TBD
Project closure report	Provide a Project Closure Report Deliverable as part of Ordinary Exit including: <ul style="list-style-type: none"> • Quantified benefits • Quantified performance improvements • Deliverables' inventory • Ongoing risks and issues log • Defects log hand-over • Lessons learned report • Payment and Charging Closure report • Buyer assets Return confirmation • Provision of Data Retention • Confirmation of knowledge transfer and capability uplift 	TBD	End of Phase / Project
Performance report	KPI and SPI performance across all Statement of Work	Excel	Monthly
Call off contract charges	Supplier to provide detailed breakdown of charges against: <ul style="list-style-type: none"> • Individual SoWs • Use of Rate Card • Use of Subcontractors 	Excel	Monthly
Social Value delivery	The parties will work together to refine the Suppliers commitments and agree appropriate measurement metrics	TBD	TBD
Service Credits	Supplier to detail any Service Credits to be applied following KPI and SPI Report.	Excel	Monthly / Upon Milestone completion



Attachment 5 – Supplier Response

Attachment	Title
Attachment 5.1a	Full Supplier ITT Response
Attachment 5.1b	Skills and Capabilities
Attachment 5.1c	Quality Personnel and Resourcing Scaling
Attachment 5.1d	Scenario Exercise
Attachment 5.1e	Driving Innovation and Collaboration
Attachment 5.1f	Knowledge Transfer and Documentation
Attachment 5.1g	Continuous Improvement
Attachment 5.1h	Fighting Climate Change
Attachment 5.1i	Tackling Economic Inequality
Attachment 5.1j	Wellbeing
Attachment 5.1k	Pricing Workbook



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Attachment 6 – Statement of Work Template

Please see separate document titled 'Attachment 6 - Statement of Work Template'

Appendix 1 – Statement of Works

Please see separate document titled 'Appendix 1 - Statement of Works'



Annex 1 – Call-Off Terms and Additional Schedules and Alternative Clauses

A. Amendments to RM6100 Lot 1 Call Off Terms:

A1. The following provisions are added to the Contract as Clauses 10.9 to 10.11:

- 10.9 Where the Statement of Work specifies that Services and Deliverables are to be charged on a Time and Materials pricing basis the Supplier shall be entitled to be reimbursed by the Buyer for Reimbursable Expenses (in addition to being paid the relevant Charges), provided that such Reimbursable Expenses are supported by Supporting Documentation.
- 10.10 The Buyer shall provide a copy of its current expenses policy to the Supplier upon request.
- 10.11 the Charges shall include all costs and expenses relating to the Deliverables, the Services and/or the Supplier's performance of its obligations under this Contract and no further amounts shall be payable by the Buyer to the Supplier in respect of such performance, including in respect of matters such as:
 - 10.11.1 any incidental expenses that the Supplier incurs, including travel, subsistence and lodging, document and report reproduction, shipping, desktop and office equipment costs required by the Supplier Personnel, including network or data interchange costs or other telecommunications charges;
 - 10.11.2 any amount for any services provided or costs incurred by the Supplier prior to the Commencement Date.

A2. The following provisions are added to the Contract as Clause 21.7:

21.7 For the purposes of this clause the following definitions will apply: -

"Supply Chain Partners" shall mean "trading partner with whom the Supplier sub-contracts to, to deliver the scope of services and requirements as outlined and required by the Buyer. Supply Chain Partners may include SMEs.

- 21.7.1 The Supplier shall ensure that 40% of the Services are provided to the Buyer through the Suppliers eco system of Supply Chain Partners/Subcontractors.
- 21.7.2 The Supplier agrees that it will not place any restriction on its Supply Chain Partners and Subcontractors which would effectively limit their ability to join the supply chain of another supplier unless the Supply Chain Partner or Subcontractor freely agrees to such restriction.
- 21.7.3 In accordance with Schedule 3 Supply Chain Visibility of the Order Form. The Supplier shall report to the Buyer monthly on the percentage of Services (by



revenue) which are delivered to the Buyer by the Suppliers Supply Chain Partners and Subcontractors.

B. HMRC mandatory terms

AUTHORITY'S MANDATORY TERMS

- A.** For the avoidance of doubt, references to 'the Agreement' mean the attached Call-Off Contract between the Supplier and the Authority. References to 'the Authority' mean 'the Buyer' (the Commissioners for Her Majesty's Revenue and Customs).
- B.** The Agreement incorporates the Authority's mandatory terms set out in this Schedule 8.
- C.** In case of any ambiguity or conflict, the Authority's mandatory terms in this Schedule 8 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; |
| "Authority 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: <ul style="list-style-type: none">(i) supplied to the Supplier by or on behalf of the Authority; 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 Authority is the Controller, or any data derived from such Personal Data which has had any designatory data identifiers removed so that an individual cannot be identified; |
| "Charges" | the charges for the Services as specified in Schedule 6 |
| "Connected Company" | 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; |
| "Control" | 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; |



“Controller”, “Processor”, “Data Subject”, “Data Protection Legislation”	take the meaning given in the UK GDPR; (a) "the data protection legislation" as defined in section 3(9) of the Data Protection Act 2018; and; (b) all applicable Law about the processing of personal data and privacy;
“Key Subcontractor”	any Subcontractor: (a) which, in the opinion of the Authority, performs (or would perform if appointed) a critical role in the provision of all or any part of the Services; and/or (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;
“Law”	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;
“Personal Data”	has the meaning given in the UK GDPR;
“Purchase Order Number”	the Authority’s unique number relating to the supply of the Services;
“Services”	the services to be supplied by the Supplier to the Authority under the Agreement, including the provision of any Goods;
“Subcontract”	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;
“Subcontractor”	any third party with whom: (a) the Supplier enters into a Subcontract; or (b) a third party under (a) above enters into a Subcontract, or the servants or agents of that third party;
“Supplier Personnel”	all directors, officers, employees, agents, consultants and contractors of the Supplier and/or of any Subcontractor of the



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“Tax”**

Supplier engaged in the performance of the Supplier’s obligations under the Agreement;
sufficient information in writing to enable the Authority to reasonably verify the accuracy of any invoice;

- (a) all forms of tax whether direct or indirect;
- (b) national insurance contributions in the United Kingdom and similar contributions or obligations in any other jurisdiction;
- (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
- (d) any penalty, fine, surcharge, interest, charges or costs relating to any of the above,

in each case wherever chargeable and whether of the United Kingdom and any other jurisdiction;

**“Tax Non-
Compliance”**

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:

- (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
- (b) any “Essential Subcontractor” means any Key Subcontractor;

“UK GDPR”

the UK General Data Protection Regulation, the retained EU law version of the General Data Protection Regulation (Regulation (EU) 2016/679);

“VAT”

value added tax as provided for in the Value Added Tax Act 1994.

2. Payment and Recovery of Sums Due

2.1 The Supplier shall invoice the Authority as specified in schedule 6 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 Authority prior to the commencement of any Services and the Supplier acknowledges and agrees that should it commence Services without a Purchase Order Number:

2.1.1 the Supplier does so at its own risk; and

2.1.2 the Authority shall not be obliged to pay any invoice without a valid Purchase Order Number having been provided to the Supplier.

2.2 Each invoice and any Supporting Documentation required to be submitted in accordance with the invoicing procedure specified in the Agreement shall be submitted by the



Supplier, as directed by the Authority from time to time via the Authority's electronic transaction system.

- 2.3** If any sum of money is recoverable from or payable by the Supplier under the Agreement (including any sum which the Supplier is liable to pay to the Authority in respect of any breach of the Agreement), that sum may be deducted unilaterally by the Authority from any sum then due, or which may come due, to the Supplier under the Agreement or under any other agreement or contract with the Authority. The Supplier shall not be entitled to assert any credit, set-off or counterclaim against the Authority in order to justify withholding payment of any such amount in whole or in part.

3. Warranties

- 3.1** The Supplier represents and warrants that:

- 3.1.1** in the three years prior to the Effective Date, it has been in full compliance with all applicable securities and Laws related to Tax in the United Kingdom and in the jurisdiction in which it is established;
- 3.1.2** it has notified the Authority in writing of any Tax Non-Compliance it is involved in; and
- 3.1.3** no proceedings or other steps have been taken and not discharged (nor, to the best of its knowledge, are threatened) for the winding up of the Supplier or for its dissolution or for the appointment of a receiver, administrative receiver, liquidator, manager, administrator or similar officer in relation to any of the Supplier's assets or revenue and the Supplier has notified the Authority of any profit warnings issued in respect of the Supplier in the three years prior to the Effective Date.

- 3.2** If at any time the Supplier becomes aware that a representation or warranty given by it under Clause 3.1.1, 3.1.2 and/or 3.1.3 has been breached, is untrue, or is misleading, it shall immediately notify the Authority of the relevant occurrence in sufficient detail to enable the Authority to make an accurate assessment of the situation.

- 3.3** In the event that the warranty given by the Supplier pursuant to Clause 3.1.2 is materially untrue, the Authority shall be entitled to terminate the Agreement pursuant to the Call-Off clause which provides the Authority 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 Authority following delivery of a valid VAT invoice.
- 4.2** To the extent applicable to the Supplier, the Supplier shall at all times comply with all Laws relating to Tax and with the equivalent legal provisions of the country in which the Supplier is established.
- 4.3** The Supplier shall provide to the Authority the name and, as applicable, the Value Added Tax registration number, PAYE collection number and either the Corporation Tax or self-assessment reference of any agent, supplier or Subcontractor of the Supplier prior to the provision of any material Services under the Agreement by that agent,



supplier or Subcontractor. Upon a request by the Authority, the Supplier shall not contract, or will cease to contract, with any agent, supplier or Subcontractor supplying Services under the Agreement.

4.4 If, at any point during the Term, there is Tax Non-Compliance, the Supplier shall:

4.4.1 notify the Authority in writing of such fact within five (5) Working Days of its occurrence; and

4.4.2 promptly provide to the Authority:

(a) details of the steps which the Supplier is taking to resolve the Tax Non-Compliance and to prevent the same from recurring, together with any mitigating factors that it considers relevant; and

(b) such other information in relation to the Tax Non-Compliance as the Authority may reasonably require.

4.5 The Supplier shall indemnify the Authority on a continuing basis against any liability, including any interest, penalties or costs incurred, that is levied, demanded or assessed on the Authority at any time in respect of the Supplier's failure to account for or to pay any Tax relating to payments made to the Supplier under this Agreement. Any amounts due under this Clause 4.5 shall be paid in cleared funds by the Supplier to the Authority not less than five (5) Working Days before the date upon which the Tax or other liability is payable by the Authority.

4.6 Upon the Authority's request, the Supplier shall provide (promptly or within such other period notified by the Authority) information which demonstrates how the Supplier complies with its Tax obligations.

4.7 If the Supplier:

4.7.1 fails to comply (or if the Authority receives information which demonstrates to it that the Supplier has failed to comply) with Clauses 4.2, 4.4.1 and/or 4.6 this may be a material breach of the Agreement;

4.7.2 fails to comply (or if the Authority receives information which demonstrates to it that the Supplier has failed to comply) with a reasonable request by the Authority that it must not contract, or must cease to contract, with any agent, supplier or Subcontractor of the Supplier as required by Clause 4.3 on the grounds that the agent, supplier or Subcontractor of the Supplier is involved in Tax Non-Compliance this shall be a material breach of the 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 Authority are acceptable this shall be a material breach of the Agreement;

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

4.8 The Authority may internally share any information which it receives under Clauses 4.3 to 4.4 (inclusive) and 4.6, for the purpose of the collection and management of revenue for which the Authority is responsible.



5. Use of Off-shore Tax Structures

- 5.1** Subject to the principles of non-discrimination against undertakings based either in member countries of the European Union or in signatory countries of the World Trade Organisation Agreement on Government Procurement, the Supplier shall not, and shall ensure that its Connected Companies, Key Subcontractors (and their respective Connected Companies) shall not, have or put in place (unless otherwise agreed with the Authority) any arrangements involving the use of off-shore companies or other off-shore entities the main purpose, or one of the main purposes, of which is to achieve a reduction in United Kingdom Tax of any description which would otherwise be payable by it or them on or in connection with the payments made by or on behalf of the Authority under or pursuant to this Agreement or (in the case of any Key Subcontractor and its Connected Companies) United Kingdom Tax which would be payable by it or them on or in connection with payments made by or on behalf of the Supplier under or pursuant to the applicable Key Subcontract ("**Prohibited Transactions**"). Prohibited Transactions shall not include transactions made between the Supplier and its Connected Companies or a Key Subcontractor and its Connected Companies on terms which are at arms-length and are entered into in the ordinary course of the transacting parties' business.
- 5.2** The Supplier shall notify the Authority in writing (with reasonable supporting detail) of any proposal for the Supplier or any of its Connected Companies, or for a Key Subcontractor (or any of its Connected Companies), to enter into any Prohibited Transaction. The Supplier shall notify the Authority within a reasonable time to allow the Authority to consider the proposed Prohibited Transaction before it is due to be put in place.
- 5.3** In the event of a Prohibited Transaction being entered into in breach of Clause 5.1 above, or in the event that circumstances arise which may result in such a breach, the Supplier and/or the Key Subcontractor (as applicable) shall discuss the situation with the Authority and, in order to ensure future compliance with the requirements of Clauses 5.1 and 5.2, the Parties (and the Supplier shall procure that the Key Subcontractor, where applicable) shall agree (at no cost to the Authority) timely and appropriate changes to any such arrangements by the undertakings concerned, resolving the matter (if required) through the escalation process in the Agreement.
- 5.4** Failure by the Supplier (or a Key Subcontractor) to comply with the obligations set out in Clauses 5.2 and 5.3 shall allow the Authority to terminate the Agreement pursuant to the Clause that provides the Authority the right to terminate the Agreement for Supplier fault (termination for Supplier cause).

6 Data Protection and off-shoring

- 6.1** The parties agree that the Supplier shall, whether it is the Controller or Processor, 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 Authority has been obtained and the following conditions are fulfilled:



- (a) the Supplier or any applicable Processor has provided appropriate safeguards in relation to the transfer (whether in accordance with UK GDPR Article 46 or, where relevant, section 75 of the Data Protection Act 2018) as determined by either the Authority or the Supplier when it is the Controller;
- (b) the Data Subject has enforceable rights and effective legal remedies;
- (c) the Supplier or any applicable 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 either the Authority or the Supplier when it is the Controller in meeting its obligations); and
- (d) the Supplier or any applicable 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 Supplier or any applicable Processor to comply with the obligations set out in Clause 6.1 shall allow the Authority to terminate the Agreement pursuant to the Clause that provides the Authority 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, Authority 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 Authority Data. Further, the Supplier acknowledges that (without prejudice to any other rights and remedies of the Authority) 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, Authority 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 Authority) 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, Authority 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, Authority 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 Authority upon demand.
- 7.5** In the event that the Supplier or the Supplier Personnel fail to comply with this Clause 7, the Authority reserves the right to terminate the Agreement with immediate effect



pursuant to the clause that provides the Authority the right to terminate the Agreement for Supplier fault (termination for Supplier cause).

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*¹;
 - 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 evasion²;
 - b. Conduct caught by the General Anti-Abuse Rule³;
 - c. Conduct caught by the Halifax Abuse principle⁴;
 - d. Entered into arrangements caught by a DOTAS or VADR scheme⁵;
 - e. Conduct caught by a recognised 'anti-avoidance rule'⁶ being a statutory provision which targets arrangements where either a main purpose, or an expected benefit, is to obtain a tax advantage or where the arrangement is not effected for commercial purposes. 'Targeted Anti-Avoidance Rules' (TAARs). It may be useful to confirm that the Diverted Profits Tax is a TAAR for these purposes;

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

² '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.

³ "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

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

⁵ 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.

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



- f. Entered into an avoidance scheme identified by HMRC's published Spotlights list⁷;
- g. Engaged in conduct which falls under rules in other jurisdictions which are equivalent or similar to (a) to (f) above.

Condition three (Arrangements are admitted, or subject to litigation/prosecution or identified in a published list (Spotlights))

3. X's activity in *Condition 2* is, where applicable, subject to dispute and/or litigation as follows:

- 1. In respect of (a), either X:
 - 1. Has accepted the terms of an offer made under a Contractual Disclosure Facility (CDF) pursuant to the Code of Practice 9 (COP9) procedure⁸; or,
 - 2. Has been charged with an offence of fraudulent evasion.
- 2. In respect of (b) to (e), once X has commenced the statutory appeal process by filing a Notice of Appeal and the appeal process is ongoing including where the appeal is stayed or listed behind a lead case (either formally or informally). NB Judicial reviews are not part of the statutory appeal process and no supplier would be excluded merely because they are applying for judicial review of an HMRC or HMT decision relating to tax or national insurance.
- 3. In respect of (b) to (e), during an HMRC enquiry, if it has been agreed between HMRC and X that there is a pause with the enquiry in order to await the outcome of related litigation.
- 4. In respect of (f) this condition is satisfied without any further steps being taken.
- 5. In respect of (g) the foreign equivalent to each of the corresponding steps set out above in (i) to (iii).

For the avoidance of doubt, any reference in this Annex 1 to any Law includes a reference to that Law as amended, extended, consolidated or re-enacted from time to time including any implementing or successor legislation.

⁷ 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>

⁸ 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.



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Annex 2 Form

CONFIDENTIALITY DECLARATION

CONTRACT REFERENCE: [for Supplier to insert Contract reference number and contract date] ('the Agreement')

DECLARATION:

I solemnly declare that:

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

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