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**Information Sharing Agreement**

between

**Valuation Office Agency (an Executive Agency of HMRC)**

and

**[Insert name of your BA], Wales**

for the

Sharing of VOA Data under Section 63A Local Government and Finance Act 1988.

**Date: June 2017**

**Contents**

1. Glossary
2. Introduction
3. Legal basis
4. Details of the information to be shared
5. How will the information be used
6. How often will the information be shared
7. Transfer of the information
8. Commencement and Review
9. Costs/ charges
10. Issue Management
11. Signatories

**Annex A:** Version control

**Annex B:** Contacts

**Annex C:** Information to be shared

**Annex D:** Service providers

1. **Glossary**

[To also include any terms used by the other party/ parties]

| **The Billing Authority or BA** | Insert name of your BA |
| --- | --- |
| **CRCA** | Commissioners for Revenue and Customs Act 2005 |
| **Data Controller** | Has the meaning set out in section 1 of the Data Protection Act 1998. |
| **Data Processor** | Has the meaning set out in section 1 of the Data Protection Act 1998. |
| **Data Protection Legislation** | Means the Data Protection Act 1998, the EU Data Protection Directive 95/46/EC, the Regulation of Investigatory Powers Act 2000, the Telecommunications (Lawful Business Practice) (Interception of Communications) Regulations 2000 (SI 2000/2699), the Electronic Communications Data Protection Directive 2002/58/EC, the Privacy and Electronic Communications (EC Directive) Regulations 2003 and all applicable laws and regulations relating to processing of personal data and privacy, including where applicable the guidance and codes of practice issued by the Information Commissioner. |
| **DPA** | Data Protection Act 1998 |
| **FoIA** | Means the Freedom of Information Act 2000 and any subordinate legislation made under this Act together with any guidance and/or codes of practice issued by the Information Commissioner or Ministry of Justice in relation to such legislation. |
| **Hardcopy** | Computer output printed on a physical object, normally paper, or a record which can be read without the use of any device. |
| **HMRC** | Her Majesty’s Revenue and Customs |
| **ISA** | The Information Sharing Agreement details the information being shared, the reason it is being shared and how it will be transferred. |
| **ISP** | The Information Sharing Protocol covers the overarching arrangements for all information shared. |
| **LGFA 1988** | The Local Government Finance Act 1988 |
| **MOU** | Memorandum of Understanding (may also be referred to as an ISA). |
| **Personal Data** | Means data relating to a living individual who can be identified –(a) from the data, or (b) from the data and other information which is in the possession of, or is likely to come into the possession of, the data controller.  Personal data is categorised into: people personal data; property personal information or sensitive personal information; but is mainly either people personal data or property personal information. |
| **Softcopy** | An electronic or digital copy of some type of data, where the computer output can be displayed on a screen. |
| **VOA** | Valuation Office Agency |

## **Introduction**

* 1. This agreement sets out the specific information sharing arrangements for the sharing of data by the Valuation Office Agency (VOA) with the Billing Authority.
  2. Overarching arrangements covering all information shared by VOA with the Billing Authority are covered in the Information Sharing Protocol (ISP) dated dd/month/yyyy.

## **Legal Basis**

* 1. The reasons for sharing this information is to share ratepayer’s information between VOA and the Billing Authority in accordance with the Enterprise Act 2016 to:
     + reduce the administrative burden in the business rates system; and
     + make sure ratepayers no longer have to give largely the same information to local government as they do to the VOA.
     + reduce the administrative burden in the business rates system by creating an information gateway between the VOA and local government which will allow for the legal and safe transfer of business rates information.
  2. The legal basis for sharing this information is Section 63A Local Government and Finance Act 1988 (LGFA 1988), as amended by the Enterprise Act 2016 “An officer of the Valuation Office of Her Majesty’s Revenue and Customs may disclose Revenue and Customs information to a qualifying person for a qualifying purpose”

## **Details of the information to be shared by VOA**

* 1. The quantity and coverage of Information shared will be directly related to, and reasonable for, the purpose of sharing. VOA reserves the right to limit the information provided to what it considers to be necessary and proportionate to meet the stated purpose.
  2. The information is defined and the purpose it may be used for are detailed in the table in Annex C.
  3. In limited circumstances information may be provided that is not listed in Annex C. This will be and only occur where the Billing Authority can demonstrate it is needed for a stated qualifying purpose. As directed above, the information will only be provided when VOA considers it is reasonable and proportionate to do so. Additionally VOA reserves the right not to provide the information even if these conditions are met.
  4. Any information provided under 4.3 will be subject to the terms and conditions in this agreement and those in the overarching ISP and the Billing Authority acknowledge that a statement to this effect when the information is provided is sufficient to bind them to this.
  5. The VOA reserves the right to undertake audit compliance activity with the Billing Authority in accordance with the ISP.
  6. This data is classified as 'OFFICIAL ' in accordance with Government Security Classifications, unless otherwise stated.
  7. Information security incidents must be dealt with in accordance with the Information Sharing Protocol (ISP).

## **Information use, handling, security and assurance**

* 1. Information will be used by the Billing Authority for the sole purposes for which it is provided (as shown in Annex C, or as stated when the information is provided) in relation to Part 3 of the Local Government Finance Act 1998.
  2. The VOA agrees to share the information to assist the Billing Authority with their functions set out in Part 3 of the LGFA 1988, excepting any purpose related to recovery and enforcement of Non Domestic Rates as defined within Sections 3, 4 and 4a of Schedule 9 of LGFA 1988.
  3. On termination of this agreement, the Billing Authority will securely destroy the information in whatever form it is held in accordance with the security requirements of the ISP
  4. The VOA reserves the right to undertake audit compliance activity with the Billing Authority in accordance with the ISP.
  5. This data is classified as 'OFFICIAL ' in accordance with GSC classification, unless otherwise stated.
  6. Information security incidents must be dealt with in accordance with the Information Sharing Protocol (ISP).

## **Onwards Disclosure**

* 1. Onward disclosure of this information is permitted only with the explicit consent of VOA. The Billing Authority will disclose the information to the extent and for those purposes permitted by the ISP and this ISA only, and agree that any use of the information other than that provided in the ISA is strictly prohibited. VOA will treat any such disclosure as an information breach under the terms of the ISP.
  2. VOA agrees to permit onward sharing, to named parties, where the Billing Authority is operating within a shared partnership/services or has appointed a service provider in line with the Local Authorities (Contracting out of Tax, Billing, Collection and Enforcement Functions) Order 1996. This is subject to the following conditions:
     + They put in place an agreement with the same terms and conditions as this agreement and the overarching ISP.
     + Excepting that third party is to be the Data Processor for DPA purposes
     + The Billing Authority have confirmed in writing below that this agreement is in place.
     + If the third party is not subject to FoIA then no powers under FoIA are transferred by the agreement.
     + The third party agree to co-operate fully with any FoIA requests received by the VOA and/or the BA
     + The only permitted use is for the use stated above
     + They will delete the data when they no longer have a business need related to the stated purposes to retain it.
     + VOA also retains the right to audit any recipient parties’ compliance with the requirements of this ISA and the requirements of the overarching ISP. In such instances VOA will require the Billing Authority to facilitate liaison with the recipient party to enable compliance checks to be carried out.
  3. The named parties, purpose for sharing and conditions for onwards disclosure are set out in appendix D.
  4. Section 63C LGFA 1988 makes information relating to a person disclosed under sections 63A or 63B exempt information by virtue of section 44(1)(a) of the Freedom of Information Act 2000 (prohibition on disclosure). Any disclosure resulting from a FOI request in contravention of Section 63C of LGFA is a criminal offence.
  5. In these circumstances the Billing Authority has a duty to ensure that any recipient of onward provision will hold and handle the information in line with this ISA and the requirements of the overarching ISP, except they become a Data Processor. VOA consent for onward disclosure is on that basis only.
  6. In addition the should ensure the named party in Appendix D are aware that VOA does not grant them any rights for further onward disclose or for uses other than the stated purpose.

## **How often will the information be shared?**

* 1. The Information will not be shared indefinitely. VOA will only provide whilst we hold the information and whilst we are legally able to provide it.
  2. Annex C provides details of the frequency of the provision of information.

## **Transfer of information**

* 1. Information will be transferred in accordance with VOA security policy and by means approved by the VOA Information Security Manager.
  2. To support data transfer by E Mail the Billing Authority will provide assurance that they hold a current Public Services Network (PSN) Code of Connection certificate and meet the PSN Code of Connection requirements.
  3. The method for sharing information is set out in Annex C.

## **Commencement and Review**

* 1. This ISA will come into force from the date it is signed by VOA and the Billing Authority.
  2. This agreement will be reviewed by both parties on an annual basis.
  3. Reviews of this agreement can be called at any time by representatives of either organisation.
  4. A version history for this agreement is shown at Annex A.

## **Costs/ charges**

* 1. The Welsh Government currently fund the establishment and provision of data via the Local Authority Gateway for Welsh local authorities.
  2. The VOA are not charging for the supply of this information at present, but reserve the right to recover any costs associated with producing and transferring information in the future, should this funding arrangement change.
  3. Any such cost recovery charges would be subject to discussion with local authorities ahead of charges being applied, with the option for local authorities to opt-out of any data sharing arrangement.

## **Issue Management**

* 1. Any issues in relation to this ISA must be reported to the designated contacts (or successors to the role) listed in Annex B.
  2. If it is not possible to resolve an issue in 10 working days or the issue may have a negative impact on either VOA, or the Billing Authority, it will be escalated to the respective contacts in the overarching ISP.

1. **Signatories**

**Signed on behalf of the Valuation Office Agency**

Signature



Adrian Ball

Position: Director, information and Analysis

Date: 16/6/17

**Signed on behalf of [Insert name of BA]**

Signature

Position

Date

**Annex A**

**Version History**

|  |  |  |
| --- | --- | --- |
| Version | Date | Summary of changes |
| 1.0 | 08 06 2017 | Creation |
| 1.1 | 08 07 2017 | Product Owner review |
| 1.2 |  |  |
| 1.3 |  |  |
|  |  |  |
|  |  |  |

**Annex B**

**Contacts**

|  |  |  |
| --- | --- | --- |
| **Contact** | **e-mail address** | **Responsibility** |
| VOA: Security | security.offshoring@voa.gsi.gov.uk | Approval for off-shoring information outside the UK |
| VOA: Security | security@voa.gsi.gov.uk | Security and security incidents |
| VOA: LARM Team | ratesretention@voa.gsi.gov.uk | Reporting and escalating issues |
| VOA: ILD Team | Information.Disclosure@voa.gsi.gov.uk | Review and amendments to ISAs |
| VOA: ILD Team | foi@voa.gsi.gov.uk | FoIA requests |
| the Billing Authority |  |  |
|  |  |  |
|  |  |  |

This schedule can be updated without the need for signatories to validate through signature.

**Annex C – Information to be Shared with BAs under Enterprise Act 2016**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Ref** | **Data** | **Summary/ Description** | **Frequency** | **Method** | **Qualifying Purpose or Reason for Provision** | **Legal Basis** |
| 1 | Information to assist in identifying the occupier. | Dataset showing known contacts for properties where the Rating Lists have been altered. | Weekly | BATrans.  . | Establishing liability to and billing of business rates. | Reg 17 The Non-Domestic Rating (Alterations of Lists and Appeals ) (Wales) Regulations 2005  S43 & S45 (Part 3) LGFA 1988. |
| 2 | Information to assist in identifying the occupier. | Answer to queries for VOA information on contacts for properties where the Rating Lists have been altered. | Ad Hoc. | Email. | Establishing liability to and billing of business rates. | Reg 17 The Non-Domestic Rating (Alterations of Lists and Appeals ) (Wales) Regulations 2005  S43 & S45 (Part 3) LGFA 1988. |
| 3 | Information to assist identification of the hereditament. | Provide information to supplement the Rating List entry to allow the location of the hereditament to be established. | Ad Hoc. | Email. | Establishing liability to and billing of business rates. | Reg 17 The Non-Domestic Rating (Alterations of Lists and Appeals ) (Wales) Regulations 2005.  S43 & S45 (Part 3) LGFA 1988. |
| 4 | Draft Rating List. | Dataset showing the Draft Rating List. | At Revaluation. | BATrans. | Deposit of the Draft Rating List. | S41 (Part 3) LGFA 1988. |
| 5 | Compiled Rating List. | Dataset showing the Compiled Rating List. | At Revaluation. | BATrans. | Deposit of the Compiled Rating List. | S41 (Part 3) LGFA 1988. |
| 6 | Update Schedules. | A schedule of alterations to Rating Lists. | Weekly. | BATrans. | Maintain the Rating List and establish liability of a ratepayer. | Reg 17 The Non-Domestic Rating (Alterations of Lists and Appeals ) (Wales) Regulations 2005  S43 & S45 (Part 3) LGFA 1988. |
| 7 | Minor List Change Schedule. | A schedule of cleared MRL cases which result in a change. | Weekly. | BATrans. | Maintain the Rating List and establish liability of a ratepayer. | Reg 17 The Non-Domestic Rating (Alterations of Lists and Appeals ) (Wales) Regulations 2005  S43 & S45 (Part 3) LGFA 1988. |
| 8 | Rating List No Action Schedule. | A schedule of no-actioned BARs and VORs. | Weekly. | Dataset BATrans. | To monitor outcomes of their reports.To assist the BA with their duty to inform the valuation officer that a list requires alteration under Sch 9 6(1) LGFA 1988. | S62 (Part 3) LGFA 1988. |
| 9 | Rating Lists (snapshot) – at a specific date. | Snapshot of the full rating list provided as a dataset. | Four times per year. |  | Maintain the Rating List and establish liability and billing of a ratepayer through BAs quality assuring their version of the Rating List. | Reg 17 The Non-Domestic Rating (Alterations of Lists and Appeals ) (Wales) Regulations 2005  S43 & S45 (Part 3) LGFA 1988. |
| 10 | Find Your Business Rates Valuation (FYBRV). | Provide the BA with legitimate access to the web based application “FYBRV” solely for this qualifying purpose. This also includes access for an authorised representative of the BA, or a person or company providing the BA with information or products for this qualifying purpose. | Daily. | Web based application. | To assist the BA with their duty to inform the valuation officer that a list requires alteration under Sch 9 6(1) LGFA 1988. | S62 (Part 3) LGFA 1988. |
| 11 | VOA rating list downloads. | Provide the BA with legitimate access to the VOA Rating List downloadable property data solely for this qualifying purpose. This also includes access for an authorised representative of the BA, or a person or company providing the BA with information or products for this qualifying purpose. | Daily. | Web based download. | To assist the BA with their duty to inform the valuation officer that a list requires alteration under Sch 9 6(1) LGFA 1988. | S62 (Part 3) LGFA 1988. |
| 12 | VOA summary valuation downloads | Provide the BA with legitimate access to the VOA Rating List downloadable property data solely for this qualifying purpose. This also includes access for an authorised representative of the BA, or a person or company providing the BA with information or products for this qualifying purposes. | Daily. | Web based download. | To assist the BA with their duty to inform the valuation officer that a list requires alteration under Sch 9 6(1) LGFA 1988. | S62 (Part 3) LGFA 1988. |
| 13 | IPP Lists. | List of outstanding and settled appeals, including details of settlement. | Monthly. | Dataset BATrans. | VO send a copy a proposal the relevant authority. | Reg 9 The Non-Domestic Rating (Alterations of Lists and Appeals)(Wales) Regulations 2009.  S62 (Part 3) LGFA 1988 (Schedule 9 (9)). |
| 14 | Aggregate Data. | A statistical representation of the number of hereditaments and their total RV by total hereditaments and by class of hereditament for:   * Outstanding IPPS and appeals. * The Rating list at the beginning of each year.   Alterations to the list due to settled IPPs and appeals, and completed reports. This also includes effect on RV and counts of hereditaments due to the alterations. | Twice a year. | Dataset BATrans. | Aggregation of information already provided through update schedules. | Reg 17 The Non-Domestic Rating (Alterations of Lists and Appeals ) (Wales) Regulations 2005  S43 & S45 (Part 3) LGFA 1988. |
| 15 | Validity of Proposal (VP) Schedule. | A list of IPP cases cleared as having been invalidly made. | Weekly. | Dataset BATrans. | VO send a copy a proposal the relevant authority. | Reg 9 The Non-Domestic Rating (Alterations of Lists and Appeals) (Wales) Regulations 2009.  S62 (Part 3) LGFA 1988 (Schedule 9 (9)). |
| 16 | Statistical Analysis of Totals for Full List. | A statistical analysis of numbers and rateable values of all hereditaments shown in the 2017 Rating List. | Monthly. | Dataset BATrans. | Aggregation of information already provided through update schedules. | Reg 17 The Non-Domestic Rating (Alterations of Lists and Appeals ) (Wales) Regulations 2005S43 & S45 (Part 3) LGFA 1988. |

**Annex D – Explicit Consent for Onward Disclosure**

|  |  |  |
| --- | --- | --- |
| **Ref** | **Name of Party** | **Purpose for Information is to be Shared**  **(Include all relevant)** |
| 1 |  |  |
| 2 |  |  |
| 3 |  |  |

1. VOA provide explicit consent for the Billing Authority to share the information set out in Annex C to this agreement, or otherwise provided under this agreement, to a named party subject to the terms in 2 and 3 below.
2. This consent is given only when the following conditions are met:

* A shared partnership agreement between the Billing Authority and [named in section A below] for business rates billing being in place,

or

* The (service provider named in section B below) are delivering the Billing Authority’s functions in relation to business rates billing only and been appointed in line with the Local Authorities (Contracting out of Tax, Billing, Collection and Enforcement Functions) Order 1996.

3. This consent is given only when the following conditions are met:

* the Billing Authority will only share information with parties listed in the table above and for the purposes stated above, those being the purposes for which the partner or service provider are contracted to provide services.
* The Billing Authority has a signed agreement with the partner or service provider that requires them to equally hold them to the terms in this ISA and the overarching ISP, except they become a Data Processor for purposes of the Data Protection Act 1988.
* Responsibilities under FoIA are not to be transferred.
* The Billing Authority have provided confirmed in writing below that this agreement is in place.
* The Billing Authority are assured that these standards are being applied.
* VOA retains the right to seek assurances that these standards are in place amongst any parties to whom the data is disclosed under this ISA.
* VOA also retains the right to audit any recipient parties’ compliance with the requirements of this ISA and the requirements of the overarching ISP. In such instances VOA will require the Billing Authority to facilitate liaison with the recipient party to enable compliance checks to be carried out.

**Signed on behalf of the Billing Authority**

**Section A - Shared partnerships**

Named shared partnership: .........................................................................................

BA NAMEs included in partnership: .........................................................................................

Date partnership was established: ................................................................................

Date for review of partnership or end date: ....................................................................

I confirm the named party(ies) above are aware of the requirements of this ISA and there is a signed agreement in place to assure that standards are in place to meet these and are being applied.

**Signature:**

**Position:**

**Date:**

**Section B - Service Providers**

Name of service provider: ....................................................................

Date contract was signed: ....................................................................

Date for review of contract or end date: ....................................................................

I confirm the above named party(ies) have been appointed in line with the Local Authorities (Contracting out of Tax, Billing, Collection and Enforcement Functions) Order 1996

I confirm the named party(ies) above are aware of the requirements of this ISA and there is a signed agreement in place to assure that standards are in place to meet these and are being applied.

**Signature:**

**Position:**

**Date:**