



Valuation Office  
Agency

# **Information Sharing Protocols**

between

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

and

Date: February 2019

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## i. Glossary

<b>The Billing Authority or BA</b>	
<b>CRCA 2005</b>	The Commissioners for Revenue and Customs Act 2005
<b>Data Controller</b>	Has the meaning set out in the General Data Protection Regulation (GDPR).
<b>Data Processor</b>	Has the meaning set out in the GDPR.
<b>Data protection legislation</b>	Means the GDPR, DPA 2018 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.
<b>DPA</b>	Data Protection Act 2018
<b>FoIA</b>	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 Cabinet Office in relation to such legislation.
<b>GDPR</b>	General Data Protection Regulation
<b>Hardcopy</b>	Computer output printed on a physical object, normally paper, or a record which can be read without the use of any device.
<b>HMG</b>	Her Majesty's Government
<b>HMRC</b>	Her Majesty's Revenue and Customs
<b>LGFA 1988</b>	The Local Government Finance Act 1988
<b>ISA</b>	The Information Sharing Agreement details the information being shared, the reason it is being shared and how it will be transferred.
<b>ISP</b>	The Information Sharing Protocol covers the overarching arrangements for all information shared.
<b>Person</b>	"Person" includes a body of persons corporate or unincorporate, as defined in the Interpretation Act 1978.
<b>Personal Data</b>	As defined within GDPR & DPA 2018. "Personal data" means any information relating to an identified or identifiable living individual. "Identifiable living individual" means a living individual who can be identified, directly or indirectly, in particular by reference to: (a) an identifier such as a name, an identification number, location data or an online identifier, or (b) one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of the individual. An example is information about a property where the address is present.
<b>Soft copy</b>	An electronic or digital copy of some type of information, where the computer output can be displayed on a screen.
<b>VOA</b>	Valuation Office Agency

## **1. Introduction**

- 1.1.** This Information Sharing Protocol (ISP) sets out the overarching arrangements for all information that is shared by the Valuation Office Agency (VOA) with the Billing Authority.
- 1.2.** This ISP will be supplemented by individual Information Sharing Agreements (ISAs) that detail the information being shared, the reason it is being shared and how it will be transferred.

## **2. Parties**

### **2.1.** The parties to this ISP are:

- The Valuation Office Agency (an Executive Agency of Her Majesty's Revenue and Customs), 10 South Colonnade London E14 4PU.
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## **3. Legal basis of provision and confidentiality**

- 3.1.** The VOA will only share information when it is legally able to do so.
- 3.2.** VOA is subject to the Commissioners for Revenue and Customs Act 2005 (CRCA) which covers the confidentiality of information held by the VOA, when it is lawful to disclose that information and legal sanctions for wrongful disclosure. VOA is not permitted to disclose information except in certain limited circumstances, including, for the purposes of its functions or where there is a legislative gateway.
- 3.3.** Sections 18 (2) and (3) of the Commissioners for Revenue and Customs Act (CRCA) 2005 allows sharing of data / information as long as it is reasonable and proportionate to do so.
- 3.4.** The Billing Authority will treat all information supplied by the VOA as confidential even if this agreement is terminated. The terms of this ISP remain in force whilst the Billing Authority holds VOA source data or in the event that this protocol is terminated.
- 3.5.** The terms of this ISP and any supplementary ISAs remain in force whilst the information is retained by the Billing Authority even if the agreements have been terminated.
- 3.6.** Both organisations are legally obliged to handle personal information according to the requirements of the General Data Protection Regulation (GDPR), Data Protection Act 2018 and the Human Rights Act 1998.

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

- 4.1.** Information will be managed by the Billing Authority in accordance with HMG's Security Policy Framework and in accordance with the principles of the ISO27001 Information Security Management System standard. It is however not a requirement of this ISP for the Billing Authority to have actual ISO27001 certification.
- 4.2.** The Billing Authority shall ensure that they have the relevant security and technical measures in place so that the network over which VOA information is exchanged is secure.

- 4.3.** The Billing Authority will not disclose to any outside organisation VOA information except with the explicit prior consent of the VOA.
- 4.4.** The information must be transferred securely to the Billing Authority with the prior agreement and approval of the VOA Information Security Manager.
- 4.5.** On receipt of information supplied by VOA, the Billing Authority will ensure that they:
- only use the information for the purpose that it was provided;
  - store information received, securely, and in accordance with central government standards, for example, in secure premises and on secure IT systems;
  - ensure that only people who have a genuine business need to see the information will have access to it (reviewing the access at frequent intervals), that these individuals have received appropriate training and that they have undergone the appropriate level of security clearance;
  - follow Cabinet Office guidelines when dealing with the information according to the [Government Security Classification](#) (GSC) scheme as classified by the VOA;
  - report any information losses, wrongful disclosures or breaches of security relating to the information supplied by the VOA to the designated contacts immediately (within two days of becoming aware). This includes advising and consulting with the VOA on the appropriate steps to take, e.g. notification of the Information Commissioner's Office; contact details are [voasecurityteam@hmrc.gov.uk](mailto:voasecurityteam@hmrc.gov.uk) tel 03000 500681. The VOA reserves the right to suspend information transfers in the event of a security breach or wrongful disclosure until the breach or wrongful disclosure has been resolved to the satisfaction of the signatories of this ISP and any relevant ISAs. The VOA can advise on how to send any sensitive details of the incident on secure channels;
  - only hold information while there is a business need to do so and destroy it in line with HMG Security Policy Framework. This must include the secure destruction / deletion of information in both hard and soft copy;
  - regularly review any risks to the information and the effectiveness of measures taken to mitigate those risks.
- 4.6.** On request, the Billing Authority will provide written assurance (for example, a certificate of assurance) that they have complied with these undertakings. The VOA reserves the right to audit the Billing Authority's compliance with the requirements of this ISP, subject to prior notification. Where audit checks are carried out, the VOA will require the cooperation of the Billing Authority to provide the necessary evidence or outputs to demonstrate compliance. Should the VOA become aware of any areas of non-compliance, the VOA will:
- a) discuss and agree the areas of non-compliance with the Billing Authority
  - b) agree remedial action with the Billing Authority to address the non-compliance within an agreed reasonable timeframe
  - c) review and reassess compliance once the agreed remedial actions have been completed.

## **5. Responsibilities under data protection legislation**

**5.1.** Information supplied under this ISP and ISAs may contain personal data

**5.2.** The Billing Authority must comply with data protection legislation when handling personal data.

- 5.3.** HMRC is the Data Controller of the Personal Data that it makes available to the Billing Authority until such time as the Personal Data is accepted into the Billing Authority IT systems, from this point the Billing Authority becomes the Data Controller.
- 5.4.** A breach of data protection legislation may result in a monetary fine, prosecution or other measures imposed by the Information Commissioner's Office.

## **6. Responsibilities under the Freedom of Information Act 2000 (FoIA)**

- 6.1.** Information held by the VOA for its functions that either directly identifies a person or enables their identity to be deduced from it, is exempt from disclosure under s44 of the FoIA as it is prohibited by s23 of CRCA. 'Person' includes a body of persons corporate or unincorporate as defined in the Interpretation Act 1978. Additionally s63C LGFA 1988 makes information relating to a person disclosed under s63A or s63B LGFA 1988 exempt information by virtue of s44 of the FoIA. As a result, such information should be protected from such disclosure when in the Billing Authority possession.
- 6.2.** Should the Billing Authority receive a request under FoIA, for any of the information provided the Billing Authority should make VOA aware where information relates to a living person or whose identity can be deduced from it and where they intend to disclose.
- 6.3.** The VOA and the Billing Authority will cooperate with each other in order to ensure any requirements under the FoIA are met.
- 6.4.** Requests under the FoIA must be replied to within 20 working days.

## **7. Intellectual property rights**

- 7.1.** This ISP precludes the use of the following:
- departmental or public sector organisation logos except with the explicit consent of the VOA
  - the VOA's name in press reports or social media mentions except with the explicit consent of the VOA.
- 7.2.** Information supplied by the VOA may include information from Royal Mail Postcode Address Finder (PAF®).
- 7.3.** Royal Mail Group Limited is the owner of intellectual property rights in the database known as PAF®. Where elements of PAF are within the information supplied, the Billing Authority are not given any right to use PAF by virtue of this ISP.
- 7.4.** Information supplied by the VOA is in Crown ownership and protected by Crown Copyright and Crown Database rights.
- 7.5.** Information supplied by the VOA may include the National Address Gazetteer Unique Property Reference Number (UPRN) which is licensed to Her Majesty's Revenue and Customs (HMRC) and the Valuation Office Agency (VOA) by Ordnance Survey. It is expected that the Billing Authority will hold their own end licence before using the information. The VOA will only supply the UPRN information with the prior approval obtained from GEOPLACE.

## **8. Issue management**

- 8.1.** Any issues must be reported to the designated contacts (or successors to the role) listed in Annex B.

- 8.2.** If it is not possible to resolve an issue within 10 working days and/or the issue may potentially have a negative impact on either the VOA or the Billing Authority, it will be escalated to the respective senior management teams.
- 8.3.** The senior management teams will be briefed on the issue including what steps have been taken to resolve the issue and any remaining barriers. They will agree any further action which could include contingency arrangements and negotiating agreed solutions.

## **9. Security incidents or information breaches**

- 9.1.** Any incident or breach involving VOA information (such as loss or wrongful disclosure) must be reported to the VOA's nominated security contact within two working days of becoming aware.
- 9.2.** The report must explain the incident in detail and the steps that are being taken to address the incident. The VOA can advise on how to send any sensitive details of the incident on secure channels.
- 9.3.** On receipt of any security incident report the VOA will consider whether the impact means further transfers of information will be halted.
- 9.4.** The VOA reserves the right to suspend information transfers in the event of a security incident, information breach, or wrongful disclosure until this has been resolved to the VOA's satisfaction.

## **10. Termination of agreements**

- 10.1.** Either party may terminate this ISP or any ISAs by giving 30 days' notice.
- 10.2.** The VOA reserves the right to terminate this ISP or any ISAs with immediate effect in the event of a security incident or information breach. However, where appropriate, the Billing Authority/VOA will seek to resolve any issues associated with a breach or an incident and each party will attempt to negotiate a settlement in the spirit of joint resolution as described in Clause 8.
- 10.3.** If the Billing Authority no longer requires information provided by VOA they must inform VOA so that transfers can be halted. The Billing Authority must securely destroy all information in both hard and soft copy, including removal of any information where there is no longer any business need to retain it.
- 10.4.** 10.4. If changes to this agreement are needed, notification should be sent to the VOA contact listed in Annex B.

## **11. Recovery costs**

- 11.1.** VOA reserve the right to recover any costs associated with producing and transferring information which will be detailed in each ISA.
- 11.2.** Costs must be notified and agreed between VOA and the Billing Authority in advance before any information is delivered.
- 11.3.** In the event where VOA intend to charge for the provision of information, the BA will be informed and given the option to terminate.

**12. Commencement and review of ISP**

**12.1.** This ISP will come into force from the date it is fully signed by both the VOA and the Billing Authority.

**12.2.** This ISP will be reviewed by both parties on a three yearly basis from the date of the document shown on the first page.

**12.3.** Reviews of this ISP can be called at any time by representatives of either organisation as listed in Annex B.

**12.4.** Annexes A, B and C can be updated without the need to validate through signature.

**13. Signatories**

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

Signature *Sarah Hinchliffe* ..... Print Name Sarah Hinchliffe .....

Position ..... Director of Service Delivery .....

Date 28/1/2021 .....

**Signed on behalf of**

Signature ..... Print Name .....

Position .....

Date .....

## Annex A - Version History

Version	Date	Summary of changes
1.0	30 June 2016	Creation
1.1	28 October 2016	Security team update
1.2	31 October 2016	ILD review
2.0	December 2016	Final - shared
2.1	January 2017	Final - published
3.0	6 November 2018	Local Authority Gateway review & GDPR compliance

## Annex B - Contacts

Contact	Email address	Responsibility
VOA: Security	voasecurityteam@hmrc.gov.uk	Security and security incidents
VOA: LARM Team	LAengagement@voa.gov.uk	Reporting and escalating issues
VOA: ILD Team	information.disclosure@voa.gov.uk	Review and amendments to ISAs
VOA: ILD Team	foi@voa.gov.uk	FoIA requests
The Billing Authority		

## Annex C - Review history

Version	Date	Summary of Changes
2.1	January 2017	FINAL VERSION
2.2	January 2018	First review planned
	5 October 2017	<ul style="list-style-type: none"> <li>Inserted definition of person in Glossary</li> <li>Removed 'but the BA's systems must meet the required standards (4.1)</li> <li>Removed 'and in accordance with the principles of ISO27001'</li> <li>Replaced 'imd@voa.gsi.gov.uk' with 'information.disclosure@voa.gsi.gov.uk'</li> </ul>
	6 November 2018	Changes entered in accordance with LAGI review