

Agreement for the Sale of Management Support System (MSS) Data

This Agreement is made on the following date. It determines the first calendar month data covers where ongoing data is required.

Between the Commissioners of Her Majesty's Revenue and Customs (hereinafter known as 'HMRC') whose address is 100 Parliament Street, London SW1 2BQ and [specify applicant company name]

.....
.....

(hereinafter known as the 'Purchaser')

Subject to the Conditions attached hereto, HMRC agrees to sell, and the Purchaser agrees to purchase, Customs Handling of Import and Export Freight (CHIEF), Management Support System (MSS) Data for the VAT numbers and/or EORI (Economic Operators' Registration and Identification number) specified in Schedule C (hereinafter known as 'Data').

The period to be covered by each Report shall be clearly specified in each separate request.

A signed covering letter of Relevant Authority from the company owning each VAT/ EORI Registration Number specified shall be supplied by a responsible person of the business for example sole proprietor, partner or director in respect of each request and no Reports will be provided to the Purchaser until this letter of authority is received.

- 1. Import Entry Standard Item Report
- 2. Import Entry Standard Header Report
- 3. Import Entry Standard Tax Line Report
- 4. Export Entry Standard Item Report
- 5. Non-Standard Reports

Please note that a separate charge is payable for each Report

(see www.gov.uk/guidance/mss-supporting-guidance, referred to hereafter as gov.uk).

Declaration

I hereby agree to abide by the terms and conditions of this Agreement and confirm that, as company representative, I wish to receive Reports from HMRC.

I accept that this information will be supplied via email to the nominated email address. I acknowledge that email is not a secure method of communication and that HMRC is not liable for the security of information once it has been transmitted.

Company postal address (and 3 rd party applicant if relevant)	
Applicant person (for contact purposes): Fore and surname, email address (group/team acceptable), telephone number	
Data recipient: Fore and surname, email address (group/team acceptable), telephone number (if different from above)	
Invoice recipient: Fore and surname, email address (max. one but can be a group/team one), telephone number	
Signature of authorised person (For example sole proprietor, partner, director, company secretary).	
Name of above (in block capitals)	
Position in company	

1. The Purchaser should tick the relevant box on page 1 to indicate whether their request is for a monthly continuing supply of Data or for a specific historic time period (tick both boxes if both apply)
2. Each report required under the terms of this Agreement should be clearly selected by ticking the relevant box.
3. The Import Entry Standard Tax Line Report only reports items on which a Customs Duty (including Agricultural Section Duties) or Anti-Dumping Duty Tax Type has been declared. Items subject to VAT only will not appear on this report.

Please note that a separate annual charge is payable for each report (see gov.uk). If you are requesting a one off report this will be charged separately.

In witness whereof the parties hereto have executed and delivered this Agreement as of the date first above written.

For and on behalf of HMRC

Name (please print)	Natalie Harris
Title	Uktradeinfo Customer Support – MSS team manager
Email address	uktradeinfo@hmrc.gov.uk

Schedule A. Description of service and Data to be provided by HMRC

1. The Service

1.1 HMRC agrees to provide the Purchaser with Standard Reports or Non-Standard Reports ("Reports") of Data upon receipt of a Relevant Authority.

1.2 This information will be provided by the MSS Team within the Customs Strategy & Tax Design (CS&TD) Directorate of HMRC.

1.3 Reports will only be provided to a nominated representative of the Purchaser whose details shall be provided at Schedule C of this Agreement.

1.4 If the Purchaser wishes to nominate a third party as a recipient of the Reports then it should supply, requested by email, a signed letter authorising the named third party as a designated recipient of the Reports. In requesting such a report the Purchaser warrants that the receiving third party is an agent, employee or legal representative of the Purchaser.

1.5 Reports will contain Data as submitted to and processed by CHIEF. Amendments to declarations made subsequent to finalisation on CHIEF are dealt with manually and not recorded on MSS and as a result HMRC cannot guarantee that these amendments will be included in subsequent Reports.

1.6 Information is retained on MSS for four years after finalisation of the declaration processing on CHIEF.

1.7 Reports will not contain Data from cancelled or deleted entries (these include export entries which were automatically deleted from CHIEF due to no message recording arrival at place of export being received within a specified period).

1.8 No information from MSS will be supplied in respect of export declarations submitted under Bulk Entry procedures.

1.9 If the Purchaser requires Reports on more than one separate VAT/EORI registration number (i.e. not part of a Group Registration) then there is the option of receiving Data either as a single Report (or set of Reports) containing information on all the specified numbers, or as a separate Report (or set of Reports) for each separate number. For the single Report option, only a single annual charge will be payable. If separate Reports are required a separate annual charge will be payable for each VAT/EORI Registration Number. The chosen option should be specified in the appropriate box on the Declaration. Data within Reports will always be ordered in an ascending numerical fashion by VAT/EORI numbers.

1.10 Purchasers should note that the fact that no importations or exportations were made over a particular period would not be considered as sufficient grounds for any refund. Refunds of amounts already paid will only be considered in exceptional circumstances at the discretion of the HMRC MSS Manager.

1.11 HMRC may act to add or remove Data items from Standard and Non-Standard Reports and should this occur further information and explanation will be supplied on gov.uk.

2. Dispatch of Data

2.1 Where Reports are required these will be distributed centrally from the MSS Team within Customs Strategy & Tax Design (CS&TD) Directorate.

2.2 The MSS Team will dispatch Reports to the Purchaser and/or authorised third parties as follows

- For Reports comprising Data in connection with the Purchasers importing activity: within fifteen working days from the start of each calendar month
- For Reports comprising Data in relation to the Purchasers exporting activity: no earlier than fifteen working days from the start of each calendar month and no later than the last working day of the calendar month (this delay is necessary due to the time taken by CHIEF to finalise processing of export declarations)

2.3 The method of Reports delivery will be by email to the nominated representative. The normal format for electronic Data delivery will be a downloaded Excel spreadsheet unless the size of the report exceeds the maximum number of lines available in Excel, in which case Comma Separated Variable (CSV) format will be used. All such Data will be protected by a password provided only to the Purchaser, prior to dispatch.

2.4 In agreeing this method of communication HMRC is not liable for the security of information once it has been transmitted via email on the Internet.

2.5 Data in ongoing monthly Reports will be sent (by email) in numerical order by EORI number; the team are unable to answer any queries relating to when the Data will be sent as this slows down the distribution process.

3. Data Reports available

3.1 Any combination of these Standard Reports might be available for purchase as a Non-standard report, though HMRC has found that the needs of the majority of customers is met by the Standard Reports.

3.2 Non-Standard Reports may be purchased, although the price for these will be greater than for Standard Reports. Whilst HMRC will endeavour to supply the Data items requested it reserves the right to refuse to supply any individual or combination of Data items as particular combinations of Data items can result in reports containing duplicated or misleading Data. Certain Data items which are confidential to HMRC are not available for purchase.

3.3 Reports will capture the majority of Economic Operator Registration and Identification Numbers (EORI) used within that specific VAT registration group requested by the Purchaser. Alternatively or additionally Reports can be supplied on the basis of specified individual twelve-digit EORI numbers.

Please see gov.uk for Data items available in the standard report

4. Invoicing and Payment

4.1 On completion of this Agreement the Purchaser will return it via the email address as specified in Schedule C.

4.2 On receipt of a completed Agreement, the HMRC Accounts Receivable Team will issue an invoice on instructions from the MSS Team. Please note that payment must be made according to instructions on this invoice. In no circumstances should payment be sent to the MSS Team.

4.3 The Purchaser will normally be invoiced at the time that the Reports are supplied with payment due within 30 days. However, HMRC reserve the right to require payment before the reports are supplied.

4.4 The Purchaser must tell HMRC the email address to which the invoice will be issued (this can be a group/team one), contact name, trader address (in the case of a third party then both) and telephone number of the individual who will receive the invoice from HMRC.

4.5 It is the Purchaser's responsibility to keep its contact details up to date and to immediately advise HMRC at uktradeinfo@hmrc.gov.uk of any changes.

Schedule B - Terms and Conditions

A. General

A1 Definitions

A1.1 Agreement means this legally binding Agreement between HMRC and the Purchaser for the provision of Reports, and includes all relevant documents, including the Schedules and these terms and conditions, determining the rights and obligations of the parties.

A1.2 Data means information held on the Management Support Systems (MSS) and previously supplied to HMRC by the Purchaser. Data provided to the Purchaser in any Report shall be in accordance with the specified content of the relevant Report requested.

A1.3 Point of Acceptance means receiving Data from and including the calendar month the Agreement is made on.

A1.4 Purchaser means the company that is party to this Agreement, the individual who is to purchase the Reports, its agents, employees, and legal representatives.

A1.5 Standard Report means any of the four reports produced by HMRC from MSS as outlined in the report description document on gov.uk.

A1.6 Non-Standard Report means any report other than the four Standard reports which HMRC agrees to supply to the Purchaser and is produced by HMRC from MSS as outlined in the report description document on gov.uk.

A1.7 "Relevant Data Protection Laws" means (i) the Data Protection Act 2018; (ii) the GDPR, the Law Enforcement Directive (Directive EU 2016/680) and any applicable national implementing Laws as amended from time to time; (iii) any other applicable Laws relating to the processing of personal data and privacy; and (iv) all applicable guidance, standard terms, codes of practice and codes of conduct issued by the Information Commissioner and other relevant regulatory, supervisory and legislative bodies in relation to such Laws.

A1.8 "Relevant Authority" means the permission from the Company or Sole trader which has supplied the Data to HMRC that all Reports requested may be provided to the Purchaser.

A2 Entire Agreement

A2.1 This Agreement, including the schedules and these terms and conditions, constitutes the entire Agreement between the parties. Any amendments other than those covered by Schedule A Paragraph 1.11 must be agreed in writing by both parties.

A3 Communications

A3.1 Any communication arising from this Agreement shall be sent via email to the addresses stipulated in the Agreement. Each party undertakes to inform the other of any change of name, address or any other such details relating to the Agreement.

A4 Confidentiality and Security of Data

A4.1 Neither party shall divulge the terms of this Agreement to any third party. This provision shall not restrict the Purchaser disclosing the terms of this Agreement to any person or body employed as an agent by the Purchaser provided that the Purchaser has previously confirmed such an appointment to HMRC in writing.

A4.2 Each party shall treat as confidential all information obtained from the other party in connection with this Agreement and shall not disclose or permit the disclosure of, nor otherwise make available, any of the information contained in any Standard or Non-Standard Report in whole or in part to any other person without obtaining prior written consent from the other Party.

A4.3 The Purchaser may only request Reports pertaining to its own company, as named in the Agreement, and Reports pertaining to companies within its own VAT registration group.

A4.4 HMRC will not knowingly provide Data, not otherwise covered by the Agreement, relating to any third party unless authorisation is received by the Purchaser.

B STATUTORY REGULATIONS AND OBLIGATIONS

B1 Relevant Data Protection Laws

B1.1 The Purchaser shall comply with the requirements of the Relevant Data Protection Laws. If the Purchaser fails to comply with any provisions of this condition, then HMRC may terminate the Agreement with immediate effect.

B1.2 The provisions of this condition shall apply during the continuance of the Agreement and indefinitely after its expiry or termination.

B2 Prevention of Corruption and the Bribery Act 2010.

B2.1 The Purchaser shall comply with all applicable laws relating to bribery, corruption and fraud including the provisions of the Bribery Act 2010 and shall not offer or give any gift or consideration of any kind as an inducement or reward, to any employee or representative of HMRC, with the intention of influencing him/her in connection with this Agreement.

B3 Compliance with Value Added Tax and other Tax Requirements.

B3.1 The Purchaser shall at all times comply with the Value Added Tax Act 1994 and all other statutes relating to direct or indirect taxes. Failure to comply may constitute a fundamental breach of the Agreement and HMRC may exercise the right to terminate the Agreement with immediate effect.

B4 Patents, Information and Intellectual Property Rights

B4.1 It shall be a condition of the Agreement that Data supplied by the Purchaser will not infringe any patent, trade mark, registered design, copyright or other right in the nature of intellectual property of any third party and the Purchaser shall indemnify HMRC against all actions, suits, claims, demands, losses, charges, costs and expenses which HMRC may suffer or incur as a result of or in connection with any breach of this Condition. This indemnity shall not apply to the extent that the Purchaser is in breach of the terms of this Agreement due to HMRC's fault.

B4.2 All intellectual property rights (including ownership and copyright and rights affording protection similar to copyright whether registered or unregistered) in any instructions, patents, inventions, designs or other material:

(a) furnished to or made available to the Purchaser by HMRC shall remain the property of HMRC

(b) made for the Purchaser for use, or intended use, in relation to the performance of this Agreement shall belong to HMRC, and the Purchaser shall not and shall procure that the Purchaser's employees, servants, agents, suppliers and sub-contractors shall not without prior written consent of HMRC, use or disclose any such intellectual property and intellectual property rights, or any other information (whether or not relevant to this Agreement) which the Purchaser may obtain except information which is in the public domain.

B4.3 The provisions of this Condition shall apply during the continuance of this Agreement and indefinitely after its expiry or termination.

C Control of the agreement

1.1.1 C1 Assignment

C1.1. Neither party will assign this Agreement without the prior written consent of the other party.

C2 Liability

C2.1. HMRC shall not be liable for the security of any Reports requested by the Purchaser to be transmitted by email via the Internet.

C2.2. HMRC shall not be liable for the accuracy of the Reports produced by MSS which are produced on the basis of Data provided by the Purchaser and declared to CHIEF.

D Payment

D1 Payment Terms

D1.1 The Purchaser shall make Payment within 30 days of receipt of an invoice.

D2 Default in payment

D2.1 If the Purchaser fails to pay the full amount of the purchase price within the time specified in D1.1, HMRC reserves the right to withhold a Report or not to provide any further Reports until full payment of the applicable invoice has been made. If payment is still not made following a further demand from HMRC then HMRC reserves the right to terminate the Agreement in respect of any or all future requests for Reports by the Purchaser.

E Termination and law

E1 Termination

E1.1 HMRC shall have the right at any time to give notice to the Purchaser to immediately terminate this Agreement in the event that:

a) the Purchaser commits a fundamental breach of any of the terms of this Agreement;

MSS Third Party Agreement 2.3

- b) the Purchaser commits a breach which is capable of remedy and is unable to remedy such a breach within 30 days of being requested by HMRC to do so; or
- c) the Purchaser is declared bankrupt, wound up, or in receivership.

E1.2 HMRC may terminate this Agreement on one month's notice to the Purchaser if for any reason it is not viable for HMRC to continue to produce the Reports.

E2 Break

E2.1. The Purchaser may terminate this Agreement at any time by giving HMRC one month's written notice.

E3 Law

E3.1 This Agreement is subject to, and interpreted in accordance with, English Law, and shall be subject to the jurisdiction of the English Courts.

Schedule C - Acceptance of Terms and Conditions and Data Request Form

By completing and signing this form the Purchaser accepts HMRC's terms and conditions contained in Schedule C of this Agreement, and is accepted onto the national scheme for the agreed period.

Upon completion of this agreement pages 1, and 2 should be returned by email along with a covering letter on company headed paper (See Schedule D below as an example).

Email: uktradeinfo@hmrc.gov.uk

Schedule D – Example of a covering letter

When requesting reports the Purchaser must supply a covering letter on its company headed paper, signed by an authorised individual and containing the two statements set out in the paragraphs below. The Purchaser must provide the date on which the Purchaser would like ongoing Data Reports to commence and/or the dates between which the Purchaser would like past Reports to cover.

“I am writing to you to request that HMRC supply to [company name] MSS Reports to {cover the past period of [month and year 1] to [month and year 2]} {and MSS reports to} {begin from [date] and continue as an ongoing subscription}.

I, [name], declare that I am an authorised person on behalf of [company name] to provide confirmation of [company name]'s intention to purchase the MSS reports specified in the completed Agreement.

Signed: [authorised person], [position in company].”