



Valuation Office
Agency

Information Sharing Agreement

between

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

and

for the

**Sharing of VOA Information under
Section 63A, Local Government Finance
Act 1988.**

Date: February 2019

Contents

1. Glossary
2. Introduction
3. Legal basis
4. Details of the information to be shared
5. Information use, handling, security and assurance
6. Onward disclosure
7. How often will the information be shared?
8. Transfer of the information
9. Commencement and review
10. Costs/charges
11. Issue management
12. 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 | |
| CRCA | The Commissioners for Revenue and Customs Act 2005 |
| Data Controller | Has the meaning set out in the General Data Protection Regulation (GDPR) |
| Data Processor | Has the meaning set out in the GDPR. |
| Data Protection Legislation | Means the GDPR, data Protection Act 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. |
| DPA | Data Protection Act 2018 |
| 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 Cabinet Office in relation to such legislation. |
| GDPR | The General Data Protection Regulation |
| Hard copy | 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, which 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). |
| Person | 'Person' includes a body of persons corporate or unincorporated as defined in the Interpretation Act 1978 Schedule 1 Section 5. |
| Personal Data | As defined by 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. |
| Qualifying Purpose | The meaning as defined in S63A LGFA 1988. |
| Soft copy | An electronic or digital copy of some type of information, where the computer output can be displayed on a screen. |
| VOA | Valuation Office Agency |

2. Introduction

- 2.1.** This agreement sets out the specific information sharing arrangements for the sharing of data by the Valuation Office Agency (VOA) with the Billing Authority.
- 2.2.** Overarching arrangements covering all information shared by VOA with the Billing Authority are covered in the Information Sharing Protocol (ISP).

3. Legal basis

- 3.1.** The reasons for sharing this information is to share ratepayer's information between VOA and the Billing Authority to:
 - reduce the administrative burden in the business rates system and apply the Government's 'tell us once' policy to business tax
 - 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.
- 3.2.** The legal basis for sharing this information is Section 63A of the Local Government 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".

4. Details of the information to be shared by the VOA

- 4.1.** 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.
- 4.2.** The information is defined and the purpose it may be used for are detailed in the table in Annex C.
- 4.3.** 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.
- 4.4.** 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.
- 4.5.** The VOA reserves the right to undertake audit compliance activity with the Billing Authority in accordance with the ISP.
- 4.6.** This data is classified as 'OFFICIAL' in accordance with Government Security Classifications, unless otherwise stated.

5. Information use, handling, security and assurance

- 5.1.** 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.
- 5.2.** The VOA agrees to share the information to assist the Billing Authority with their functions set out in Part 3 of the LGFA 1988. The Billing Authority acknowledges that the information being shared is collected, maintained and held by the VOA for the purposes of VOA functions. The VOA cannot make any express or implied warranty as to the fitness of the data for any other purposes. The Billing Authority acknowledges its own responsibility to verify or assure the data prior to using it for any functions set out in Part 3 of the LGFA.
- 5.3.** The VOA reserves the right to undertake audit compliance activity with the Billing Authority in accordance with the ISP.
- 5.4.** Information security incidents must be dealt with in accordance with the Information Sharing Protocol (ISP).

6. Onward disclosure

- 6.1.** Onward disclosure of this information is permitted with the explicit consent of VOA when the disclosure is made under s63B(1)(a) of the LGFA 1988. 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.
- 6.2.** 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
 - The Billing Authority have confirmed that this agreement is in place, see section 6.3 and appendix D.
 - The third party is to be the Data Processor.
 - 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 or the Billing Authority
 - 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.

- 6.3.** The named parties, purpose for sharing and conditions for onwards disclosure are set out in appendix D.
- 6.4.** 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.
- 6.5.** 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.
- 6.6.** In addition they 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.
- 6.7.** Onward disclosure to auditors does not require the consent of the VOA where access to the information is considered relevant to the audit functions in relation to the local authority.

7. How often will the information be shared?

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

8. Transfer of information

- 8.1.** Information will be transferred in accordance with VOA security policy and by means approved by the VOA Information Security Manager.
- 8.2.** To support information transfer by email 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.
- 8.3.** The method for sharing information is set out in Annex C.

9. Commencement and review

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

10. Costs/charges

- 10.1.** VOA reserve the right to recover any costs associated with producing and transferring information in the future.

10.2. Costs must be notified and agreed between VOA and the Billing Authority in advance before any information is delivered.

10.3. In the event where VOA intend to charge for the provision of information, the BA will be informed and given the option to terminate.


11. Issue management

11.1. Any issues in relation to this ISA must be reported to the designated contacts (or successors to the role) listed in Annex B.

11.2. If it is not possible to resolve an issue within 10 working days or the issue may have a negative impact on either the VOA or the Billing Authority, it will be escalated to the respective contacts in the overarching ISP.

12. Signatories (please print this form and sign with a black pen)

Signed on behalf of the Valuation Office Agency

Signature  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 | August 2016 | Creation |
| 1.1 | August 2016 | VOA review |
| 1.2 | October 2016 | VOA review |
| 2.0 | December 2016 | Final - shared |
| 2.1 | January 2017 | Final - published |
| 3.0 | January 2019 | Local Authority Gateway review & GDPR compliance |

Annex B - Contacts

| Contact | Email address | Responsibility |
|--|-----------------------------------|---------------------------------|
| VOA: Security | voasecurityteam@hmrc.gov.uk | Security and security incidents |
| VOA: Local Authority Relationship Manager Team | LAengagement@voa.gov.uk | Reporting and escalating issues |
| VOA: Information Law and Disclosure (ILD) Team | information.disclosure@voa.gov.uk | Review and amendments to ISAs |
| VOA: ILD Team | foi@voa.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

| Ref | Information | 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) (England) Regulations 2009 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) (England) Regulations 2009 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) (England) Regulations 2009. S43 & S45 (Part 3) LGFA 1988 |
| 4 | Check dataset | Dataset includes: Type of Case Date of Receipt Address Postcode BA Ref No State of Case Date Completed Outcome New RV New Effective Date | Monthly | BATrans | To assist the BA to calculate NDR income which is defined in regulations. As a result BAs must make provisions for appeals when calculating Non-Domestic Rating income | The Non-Domestic Rating (Rates Retention) Regulations 2013 Schedule 7B is made under S59A (Part 3) LGFA 1988 |

| | | | | | | |
|---|-------------------------------------|------------------------|--------|---------|---|---|
| 5 | Rates Retention Related Information | An update from the VOA | Ad-hoc | Various | To assist the BA to calculate NDR income which is defined in regulations. As a result BAs must make provisions for appeals when calculating non-domestic rating income. | The Non-Domestic Rating (Rates Retention) Regulations 2013 Schedule 7B is made under S59A (Part 3) LGFA 1988 |
|---|-------------------------------------|------------------------|--------|---------|---|---|

Annex D – Explicit consent for onward disclosure

| Ref | Name of party and registered address | Purpose for information to be shared (include all relevant information) |
|-----|--------------------------------------|---|
| 1 | | |
| 2 | | |
| 3 | | |

1. The 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 have 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.
- Responsibilities under the FoIA are not to be transferred.
- The Billing Authority have confirmation in writing below that this agreement is in place.
- The Billing Authority are assured that these standards are being applied.
- The VOA retain the right to seek assurances that these standards are in place amongst any parties to whom the information is disclosed under this ISA.
- The VOA also retain the right to audit any recipient parties' compliance with the requirements of this ISA and the requirements of the overarching ISP. In such instances the VOA will require the Billing Authority to facilitate liaison with the recipient party to enable compliance checks to be carried out.

4. Consent

Signed on behalf of the Billing Authority

Section A - Shared partnerships

Named shared partnership:

Billing authorities 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 **Print Name**

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 **Print Name**

Position

Date