



**PROCESS LEVEL MEMORANDUM OF UNDERSTANDING  
BETWEEN  
THE HOME OFFICE  
AND  
HER MAJESTY'S REVENUE AND CUSTOMS (HMRC)  
AND  
DEPARTMENT FOR WORK AND PENSIONS (DWP)**

**For the data matching of individuals who are suspected of committing an immigration offence under Section 24 or 24 A of the Immigration Act 1971 on behalf of the Home Office.**

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## **1. Participants and Introduction to the Process Level Memorandum of Understanding (PMoU)**

1.1 The Participants to this PMoU are:

Home Office Interventions and Sanctions Directorate hereafter referred to as **“ISD”**

And

Department for Work and Pensions Data Analytics Teams and Operations Directorate, hereafter referred to as **“DWP”**

And

Her Majesty’s Revenue and Customs Tax Credit and Child Benefit Team and HMRC Risk and Intelligence Service Data Analytics Team; hereafter referred to as **“HMRC TC and ChB”** and **“HMRC RIS DAT”** respectively

Collectively the Home Office, HMRC and DWP will be referred to as **“the Participant(s).”**

1.2 The purpose of this PMoU is to describe the protocol under which the data sharing activity described in this PMoU will take place in accordance with the legal provisions detailed in section 3 below, and to set out the respective roles and responsibilities of each of the Participants.

1.3 This MoU is not a contract nor is it legally binding. It does not in itself create lawful means for the exchange of information; it simply documents the processes and procedures agreed between the Participants.

1.4 The data sharing will take place under the terms of the existing data sharing Umbrella MoU between HMRC and the Home Office, and the existing data sharing Umbrella MoU between the DWP and the Home Office. For reference copies of the Umbrella MoUs are attached at Annex E.

## **2. Formalities**

### Commencement Date

2.1 This PMoU sets out the process for a regular data sharing arrangement which came into effect on 29 October 2015, “the Commencement Date”. The Commencement Date is the date that all Participants signed the PMoU.

### Date of review

2.2 This PMoU is subject to an annual review. This PMoU will be reviewed annually on the anniversary of the signing of the PMoU by all Participants.

### **3. Legal bases to share data**

3.1 Data can only be shared where there is a legal basis for the exchange and for the purposes described in this PMoU as specified at Section 4 below. No data should be exchanged without a legal basis and all exchanges must comply with our legal obligations under both the Data Protection Act 1998 (DPA) and Human Rights Act (HRA) 1998.

3.2 The legal bases to share data between the aforementioned Participants are provided below:

#### From Home Office to HMRC

- Section 21 Immigration and Asylum Act 1999;
- Section 36 Immigration, Asylum and Nationality Act 2006 and
- Common law power of the Secretary of State to transfer information (where the above do not apply).

#### From Home Office to DWP

- Section 122b of the Social Security Administration Act 1992 allows Home Office to supply data they hold for purposes relating to immigration to DWP to use for Counter Fraud and checking purposes and
- Common law power of the Secretary of State to transfer information (where the above does not apply).

#### From HMRC to Home Office

- Section 17 Commissioners of Revenue and Customs Act 2005 (CRCA) (to be read in conjunction with sections 18 and 20 of that Act);
- Section 36 Immigration, Asylum & Nationality Act 2006;
- Section 40 UK Borders Act 2007 and
- Section 41 UK Borders Act 2007.

#### From DWP to Home Office

Section 20 Immigration & Asylum Act 1999 (includes amendments included in section 131 of the NIA 2002) (by virtue of secondary legislation (SI 2077/2008)).

#### From HMRC to DWP

- Section 122 Social Security Administration Act 1992 for England, Wales and Scotland

## 4. Purpose and benefits of the data sharing

### Purpose

4.1 The purpose of the data sharing is to establish if HMRC and DWP hold information that may/will support ISD in meeting their strategic objectives of:

- Preventing abuse of immigration control;
- To assist in supporting the Governments commitment to identify and prevent illegal working and benefit abuse and
- To reduce the illegal migrant population.

Key objectives of the data sharing:

- Creating an environment that makes it harder for people to enter or live in the UK illegally;
- To reduce harm resulting from abuse of immigration control;
- Combating illegal migrant working and those that benefit from it;
- Combating benefit abuse from those who are not entitled to benefits or credit payments;
- Generate information which will inform and contribute towards effective decision making;
- For HMRC and DWP to assist in providing up-to-date contact details for individuals that are not in contact with the Home Office that may assist in providing potential to put the Home Office back in contact with individuals who do not have permission to be in the UK and to encourage compliance with immigration law.

4.2 ISD will share data with HMRC and DWP on a monthly basis on individuals who are:

- Not in contact with the Home Office and the Home Office has no knowledge of any reasonable excuse for this; and who are
- Suspected of committing an immigration offence under Section 24 or 24A of the Immigration Act 1971.

These include: but are not limited to the following categories of individuals:

- I. Those that have failed to comply with a condition of temporary admission or release from detention without reasonable excuse imposed under paragraph 21 of Schedule 2 to the Immigration Act 1971;
- II. Migrants who have been convicted of police offences and have been served with a deportation order (this is a legal requirement under section 32 of the UK Border Act 2007 where a migrant is sentenced to imprisonment of at least 12 months) and have completed their prison sentence but are at large in the community and have failed to comply with temporary admission/release conditions;
- III. Failed asylum seekers who have exhausted the legal process, have refused to comply with directions to leave the UK, and who have failed to comply with temporary admission/release conditions;

- IV. Migrants who have been refused further permission to remain in the UK, have overstayed their visa and who have failed to comply with temporary admission/release conditions;
- V. Those individuals that have been removed from the UK. The purpose of sharing data on these individuals is to inform HMRC/DWP that these individuals are no longer resident in the UK so that HMRC/DWP can take the appropriate action should they have a record of these individuals on their systems;
- VI. Third Country Nationals who have entered the UK lawfully and evidence shows they have not departed from the UK upon expiry of their visas.
- VII. Individuals who were refused leave to remain in the UK and fall into the “no contact” pool to determine if they have a footprint in the UK;
- VIII. For a period of 12 months only and commencing from 6 June 2017 ISD will share data on a quarterly basis with HMRC and DWP on individuals who have applied for leave to remain in the UK under the Points Based system (PBS) Tier 4 Student Visa category and whose leave has expired to establish if these individuals have a footprint in the UK in breach of their visa conditions. The individuals whose data is being shared were considered for curtailment but due to the limited length of the leave remaining, they were not considered suitable for curtailment action.

#### Benefits of the exchange

4.3 The benefits of the exchange from records successfully matched for all Participants will be:

- The opportunity to stop benefits or tax credits payments to those not entitled, resulting in financial savings for HMRC and DWP;
- To Identify instances of illegal working;
- Home Office will issue “nudge letters” on confirmed matches to employers who have been found to be employing an individual after the expiry of their leave to those showing to having been paid in the last month using the Real Time Information ( RTI ) payment data provided by HMRC;
- The reputational benefit of protecting the public purse and contributing towards tackling illegal immigration (in line with the agenda set by the inter-ministerial group on migrants access to benefits and public services);
- The removals of incentives for individuals to remain in the UK, potentially leading to an increase in voluntary departures for those that are Appeal Rights Exhausted (ARE);
- The generation of up-to-date contact information on illegal migrants with whom Home Office has lost contact, enabling Home Office to take enforcement action with those not compliant and assist in validating the leave of those who can be considered compliant;
- For Home office to obtain the National Insurance Numbers (NINOs) for all matched cases, which will allow for more effective data matching in the future;
- The opportunity to cleanse, update and refine datasets and customer records, and improves the data matching process;

- Production of effective management information to demonstrate the benefits of this type of work, which will encourage other government departments to sign up;
- Home Office can take action against those who remain in the UK illegally in breach of immigration conditions. The data sharing of curtailment cases will provide an assessment of the robustness of the current curtailment not pursued process.

## **5. Data to be shared and the systems the data will be derived from**

5.1 Please refer to Annex A for the data to be shared between the Participants and the data systems they will be derived from.

## **6. Type of data share**

6.1 A monthly data set of approximately 10,000 to 12,000 individual records will be sent to HMRC of the categories of individuals provided at paragraph 4.2 (numbers i-vii) above.

6.2 For a period of 12 months only, a quarterly data set of up to 17,000 individual records will be sent to HMRC/DWP on expired Tier 4 Student cases provided at paragraph 4.2 ( number viii). This will be a fixed cohort of records. The numbers of records shared each quarter may reduce as Home Office action those that are positively matched against HMRC and/or DWP records, but will not exceed the original 17,000 records.

6.3 A re-wash will be required every 3 months of those individuals who were matched previously and who have been identified as still being in the UK illegally.

## **7. Description of how the data sharing will occur.**

7.1 Please refer to Information Sharing Flow Diagram and Explanatory at Annex A

## **8. Retention and Destruction Schedule**

### ISD

8.1 The data received from HMRC/DWP will be stored in a secure server on secure premises and in accordance with the prevailing central government standards with restricted access to those personnel in Home Office ISD who will be responsible for facilitating the data sharing arrangement; and who will be responsible for owning and analysing the resulting matches.

8.2 HMRC/DWP data will only be retained for the function and legal activity for which it was shared. Home Office ISD will then securely destroy the data in accordance with Home Office's own destruction policy and HMG Security Policy Framework guidance (HMG SPF) [Security Policy Framework](#) issued by the Cabinet Office.

8.3 ISD will update the Home Office Casework Information Database (CID) on cases where there is a confirmed match. ISD will update the immigration record on CID relevant to the individual confirmed as a match at which point it will become



a permanent record and the Home Office will adopt the associated DPA obligations in respect of the further processing of that record.

8.4 Any information received by ISD from the HMRC/DWP which becomes a permanent record of the Home Office will be processed in line with Home Offices' own retention, destruction and storage policies and in accordance with the DPA 1998 and [Security Policy Framework](#) guidance.

8.5 Home Office ISD to only use the information for purposes that that are in accordance with the legal basis under which they received it.

8.6 Home Office ISD to only use the data received while there is a business need to keep it.

8.7 To move, process and destroy data securely i.e. in line with the principles set out in [Security Policy Framework](#) guidance, when handling, transferring, and storing, accessing or destroying information.

8.8 To comply with the requirements set out in the [Security Policy Framework](#) guidance and in particular Section 2.10, to be prepared for and respond to Security Incidents and to report any data losses, wrongful disclosures or breaches of security relating to information.

#### HMRC

8.9 The data received from Home Office will be stored in a secure server and on secure premises in accordance with the prevailing central government standards with restricted access to those personnel in HMRC RIS DAT and HMRC TC and ChB who will be responsible for facilitating the data sharing arrangement; and who will be responsible for owning and analysing the resulting matches.

8.10 Home Office data will only be retained for the function and legal activity for which it was shared. HMRC will then securely destroy the data in accordance with HMRC's own destruction policy and Security Policy Framework [Security Policy Framework](#) guidance.

8.11 HMRC to only use the Home Office information for the purposes that are in accordance with the legal basis under which they received it.

8.12 Any information received by HMRC RIS DAT/ HMRC TC and ChB which becomes a permanent record of HMRC will be processed in line with HMRC Offices' own retention, destruction and storage policies and in accordance with the DPA 1998 and [Security Policy Framework](#) guidance.

8.13 HMRC to only use the data received while there is a business need to keep it.

8.14 To move, process and destroy data securely i.e. in line with the principles set out in [Security Policy Framework](#) guidance, when handling, transferring, and storing, accessing or destroying information.

8.15 To comply with the requirements in the [Security Policy Framework](#) guidance and in particular Section 2.10, to be prepared for and respond to Security Incidents

and to report any data losses, wrongful disclosures or breaches of security relating to information.

## DWP

8.16 The data received from Home Office/HMRC will be stored in a secure server and on secure premises in accordance with the prevailing central government standards with restricted access to those personnel DWP who will be responsible for facilitating the data sharing arrangement; and who will be responsible for owning and analysing the resulting matches.

8.17 Home Office/HMRC data will only be retained for the function and legal activity for which it was shared. DWP will then securely destroy the data in accordance with DWP's own destruction policy and [Security Policy Framework](#) guidance

8.18 Any information received by DWP which becomes a permanent record of DWP will be processed in line with DWP's own retention, destruction and storage policies and in accordance with the DPA 1998 and [Security Policy Framework](#) guidance

8.19 DWP to only use the data received while there is a business need to keep it.

8.20 To move, process and destroy data securely i.e. in line with the principles set out in [Security Policy Framework](#), when handling, transferring, storing, accessing or destroying information.

8.21 To comply with the requirements in the [Security Policy Framework](#), and in particular Section 2.10, to be prepared for and respond to Security Incidents and to report any data losses, wrongful disclosures or breaches of security relating to information..

## **9. Permitted uses of the data in respect of this PMoU**

9.1 Access will be permitted to authorised personnel from ISD/HMRC/DWP who have:

- The appropriate security clearance to handle the data;
- A genuine business need to access the data and
- The data shared will be stored by ISD/HMRC/DWP on a system in their respective departments with security controls and independent from other systems to ensure access is restricted to the necessary and relevant personnel.

## **10. Onward disclosure to third parties**

### **DWP – Local Authorities**

Upon receipt of the data matched records from ISD, Housing Delivery Division (HDD) will filter out Housing Benefit only cases. These cases will then be geographically mapped to the correct Local Authority (LA) who are responsible for

the claim. The records are emailed securely to a single point of contact within the LA's who will ensure the claim is processed and provide an outcome return to HDD including details of any identified overpayments.

The legal gateway that permits the sharing of data with LA's is;

- Section 122C of the Social Security Administration Act (SSAA) 1992, DWP to LA's information relating to social security, child support, war pensions, employment or training may be supplied for HB/CTB purposes only.
- Section 122D of the Social Security Administration Act (SSAA) 1992, LA's to DWP information relating to Social security, child support, war pensions, employment or training may be supplied for HB/CTB purposes only.
- Section 122E of the Social Security Administration Act (SSAA) 1992, LA's to LA's, between Local Authorities for HB or CTB anti-fraud and checking purposes.
- Part 3 Section 69 of the Welfare Reform Act (WRA) 2012.

## **11. Reporting and Benefits Capture**

### ISD

11.1 On receipt of the confirmed matches from HMRC RIS DAT, ISD will update CID with the NINo. ISD will also use the employer information to contact employers with nudge letters who have been found to be employing an individual after the expiry of their leave and who are showing to having been paid in the last month using the RTI payment data provided by HMRC RIS DAT.

11.2 ISD will circulate to all partners their monthly performance pack (Operational Dashboard) to provide an overview of the benefit of the data sharing exercises. The data will be classed as Official Sensitive – For Internal Use Only. These figures MUST NOT be released into the public domain.

### HMRC TC & ChB

11.3 HMRC TC & ChB will send the confirmed matches to their In-House team who have direct access to Home Office data via POISE accounts in order to confirm immigration status. Any live cases identified as receiving tax credit and/or Child Benefit to which they are not entitled and where action has been taken by HMRC TC & ChB to cease benefits will be reported to ISD on a monthly basis. HMRC TC & ChB will report to ISD with information on the numbers whose benefits were stopped and any financial savings made.

### DWP

11.4 On receipt of matched data from the DWP, ISD will confirm to DWP the individual's current immigration status including the right to access public funds. DWP/ will then take the required action to adjust or cease benefit as appropriate.

11.5 Upon completion of the cases by DWP, the case outcomes including overpayment totals are recorded. This will allow DWP to calculate the monetary value of adjustment (MVA) and total corrective values to enable DWP to recognise overpayments in benefits. These cases will include Housing Benefit only cases that are handled by Local Authorities.

11.6 DWP Fraud and Error team will provide quarterly reports to the Home Office on these figures subject to agreement by Fraud and Error Debt Analysis team.

## **12. Roles of each Participant to the PMoU**

### 12.1 Role of Home Office

- Identify the appropriate information from CID records;
- Provide the information to HMRC in the Microsoft Excel format;
- Send the data via the approved secure transfer method agreed by both departments i.e. by secure GSI email and in accordance with the Government Security Classification of the data ("OFFICIAL" marked);
- Only allow access to data received from HMRC/DWP to authorised personnel responsible for analysing the results;
- Only store the data received from HMRC/DWP for the function and legal activity for which it was shared. Home Office will then securely destroy the data in accordance with Home Office's own destruction policy and HMG Security Policy Framework guidance (HMG SPF);
- Guarantee that all information passed to Home Office by HMRC/DWP will be held in line with the DPA 1998 and HMG SPF guidance;
- Provide feedback on the results of the exchange to HMRC/DWP in accordance with paragraph 11.2 above;
- Any queries can be raised by emailing the designated points of contact for HMRC/DWP;
- Provide written, signed assurance to HMRC that Home Office have complied with the above undertakings regularly upon request through HMRC Certificate of Assurance process.

### 12.2 Role of HMRC

- Identify the appropriate information required to make the search from HMRC records;
- On receipt, move the data received from the Home Office into a secure folder with the appropriate restricted access;
- Only allow access to that information by the team carrying out the matching;
- Ensure that staff handle this data in line with the approved secure transfer method agreed by both departments and in accordance with Government Security Classification instructions ("OFFICIAL" marked);
- Only allow access to authorised staff who have the appropriate level of security clearance (minimum of CTC level) ;
- Only store the data received from Home Office for the function and legal activity for which it was shared. HMRC will then securely destroy the data in

accordance with HMRC's own destruction policy and HMG Security Policy Framework guidance (HMG SPF);

- Guarantee that all information passed to HMRC by Home Office will be held in line with the DPA 1998 and HMG SPF guidance;
- Provide feedback on the results of the exchange to Home Office in accordance with paragraph 11.3 above.
- Any queries can be raised by emailing the designated points of contact for Home Office/DWP provided at Annex C.

### 12.3 Role of DWP

- Identify the appropriate information required to make the search from DWP records;
- On receipt, move the data received from the Home Office/HMRC into a secure location with the appropriate restricted access;
- Only allow access to that information by the team carrying out the matching;
- Ensure that staff handle this data in line with the approved secure transfer method agreed by both departments and with the Government Security Classification of the data ("OFFICIAL" marked);
- Only store the data received from Home Office/HMRC for the function and legal activity for which it was shared. DWP will then securely destroy the data in accordance with DWP own destruction policy and HMG Security Policy Framework guidance (HMG SPF);
- Provide feedback on the results of the exchange to Home Office in accordance with paragraph 11.6 above;
- Guarantee that all information passed to DWP by Home Office/HMRC will be held in line with the DPA 1998 and HMG SPF guidance;
- Any queries can be raised by emailing the designated points of contact for Home Office/HMRC provided at Annex C.

## **13. Accuracy of the Shared Data**

13.1 Before sharing data all Participants must take all reasonable steps to ensure that the data being shared is both accurate and up-to-date in accordance with the fourth data protection principle.

13.2 In circumstances where the recipient of the data is intending to use the data to support an activity or make a decision that will impact directly on the data subject, the receiving Participant must be satisfied that there is sufficient and accurate information available to them before supporting that activity or making a final decision and should always seek to clarify, or make further enquiries with the data subject, or with the disclosing Participant in the event that the activity or decision is subsequently disputed/appealed by the data subject.

## **14. Monitoring and reviewing arrangements**

14.1 This PMoU relates to a monthly exchange and will run indefinitely, but must be reviewed at least annually from the date of signature of the current PMoU to assess whether the PMoU is still accurate and fit for purpose.

14.2 Reviews outside of the proposed annual review can be called by representatives of either Participant. Any changes needed as a result of that review may be agreed in writing and appended to this document for inclusion at the formal annual review.

14.3 Technical changes necessary to improve the efficiency of the exchange that do not change the overarching purpose can be made without the requirement to formerly review the MoU during its life-cycle but must be incorporated at the formal review stage.

14.4. A record of all reviews will be created and retained by each Participant.

14.5. Annex B and C outline the contacts for amendments to the PMoU, document control, and the version history of the PMoU.

#### Tier 4 Student cases

14.6. The exchange in relation to the above category of individuals will run for a period of 12 months.

### **15. Issues, disputes and resolution**

15.1. Any issues or disputes that arise as a result of exchange covered by this PMoU must be directed to the relevant contact points listed in Annex C. Each Participant will be responsible for escalating the issue as necessary within their given commands.

15.2. Where a problem arises it should be reported as soon as possible. Should the problem be of an urgent nature, it must be reported by phone immediately to the designated business as usual contact (listed in Annex C) and followed up in writing the same day. If the problem is not of an urgent nature it can be reported in writing within 24 hours of the problem occurring.

### **16. Costs**

16.1 No charges will be made by any of the Participants to the other in relation to this PMoU and the data sharing arrangement described within it. However, this PMoU will be reviewed at appropriate points in its life-cycle where its value to the Participants will be evaluated and its on-going viability considered including whether charging is to be introduced.

### **17. Termination**

17.1 This PMoU may be terminated by giving three months notice by any of the Participants.

17.2 Participants to this PMoU reserve the right to terminate this PMoU with three months notice in the following circumstances:

- By reason of cost, resources or other factors beyond the control of the Home Office or HMRC/DWP and.
- If any material change occurs which, in the opinion of the Home Office and HMRC/DWP following negotiation significantly impairs the value of the data sharing arrangement in meeting their respective objectives.

17.3 In the event of a significant security breach or other serious breach of the terms of this PMoU by any of the Participants; the PMoU will be terminated or suspended immediately without notice.

## 18. Signatories

### 18.1 Signed on behalf of the Home Office:

I accept the terms of the PMoU on behalf of the Home Office.

<b>Signature:</b>	
<b>Name:</b>	
<b>Date:</b>	
<b>Position:</b>	

### 18.2 Signed on behalf of HMRC TC & ChB

I accept the terms of the PMoU on behalf HMRC TC & ChB

<b>Signature:</b>	.....
<b>Name:</b>	.....
<b>Date:</b>	.....
<b>Position:</b>	.....

### 18.3 Signed on behalf of HMRC RIS DAT

I accept the terms of the PMoU on behalf of HMRC RIS DAT

<b>Signature:</b>	
<b>Name:</b>	
<b>Date:</b>	
<b>Position:</b>	

### 18.4 Signed on behalf of DWP

I accept the terms of the PMoU on behalf of DWP DAT

<b>Signature:</b>	.....
<b>Name:</b>	.....
<b>Date:</b>	.....
<b>Position:</b>	.....



## **Annex A- Data to be shared and description of how data sharing will occur.**

### **Information Sharing Flow Diagram.**

The information flow diagram provides a high level visual description of the data sharing between the three departments.



**Information Sharing  
Flow Diagram.pdf**

### **Home Office**

A1 Home Office Managed Integrated Data Management Solutions (MIDAS) will extract the monthly records of individuals as described at Paragraph 4.2 of this PMoU (numbers i-vii) from Home Office Casework Information Database (CID) and send to ISD at: ..... on the 1<sup>st</sup> Tuesday of each month (when the MIDAS weekly copy of CID is up- to- date).

A2 ISD will carry out a cleansing of the monthly data sets to identify cases with no addresses; full names etc that will fail the current marching criteria and remove from the data file.

A3 Once cleansed ISD will send the monthly data sets below to HMRC RIS DAT in Microsoft Excel spreadsheet format:

- Dash reference
- Dash source
- Title
- First Name
- Surname
- Date of Birth
- Nationality
- National Insurance Number (NINo- where held)
- Address (where held including post code -all addresses held in the last 5 years for the individual or last known address if that is all that is held)
- Address start and end date (for all addresses)
- Last 5 email addresses
- Last 5 mobile numbers
- CID Person ID number
- Category Flag

A4 The monthly data set will be sent to HMRC RIS DAT inbox at: ..... via Home Office Secure GSI email network. The subject line will be marked as “OFFICIAL” in accordance with the Government Security Classification Scheme.

A5 A re-wash will take place every 3 months of individuals who are identified as still being the UK illegally as explained in paragraph 6.3 of the PMoU.

Tier 4 Student Cases

A6 MIDAS will send the first quarterly data sets relating to expired Tier 4 Student cases (see paragraph 4.2 number viii) to ISD at: ..... on .....

A7 The data set on expired Tier 4 Student cases will be sent to ISD with the monthly data sets each quarter thereafter for a period of 12 months.

A8 The same data fields will be exchanged and the same data transfer process will be followed as set out below for the expired Tier 4 Student exchange but will occur on a quarterly basis.

**HMRC RIS DAT**

A9 HMRC RIS DAT will match the data received from Home Office against their "Connect" database and RTI records. HMRC RIS DAT will match against records which will be taken from the current tax years or where appropriate previous tax years only and provide the following data to ISD on all confirmed matches or as set out at paragraph A13 Tier 4 Student cases only.

The first 5 agreed fields of Home Office data for linking the data back to Home Office records namely:

- Dash reference (taken from the ISD Hub)
- Dash source (taken from the ISD Hub)
- CID per ID
- Full Name
- Date of Birth

Provide an extra column marked "Match Status" with:

- Confirmed
- Potential match
- No match

Link any extra lines to the agreed fields provided by Home Office above and provide the following:

- NINo
- Details of the individuals current address (and up to previous 5 previous address (if held) with start and end dates)
- current/previous employment, including employer name, address and employment start and end date (if held);
- Contact details (where held) including telephone numbers and email addresses

- The data being sent will include an Intel flag to show if HMRC hotline intelligence have an interest in the case, to help prioritise cases and promote intelligence sharing between Home Office and HMRC.

A10 HMRC RIS DAT will send the results to Home Office PGP Mailbox at ..... in a password protected file. HMRC RIS DAT will instruct PGP Manager to forward the file to ISD at: ..... HMRC RIS DAT will then notify the Home Office nominated contact that this has been done and advise them of the password.

A11 Separately HMRC RIS DAT will provide all confirmed matches, potential and no matches to HMRC TC & ChB to match against tax credit and Child Benefit records. HMRC TC and ChB will follow the process set out in paragraphs A14-A16 below.

A12 HMRC RIS DAT will also provide a separate return on all confirmed matches and where to DWP who will follow the process set out in paragraphs A18- A24 below.

A13 HMRC RIS DAT will match against a 2 point match criteria where there are no associated addresses available from Home Office data for the Tier 4 student cases. HMRC will return 2 point matches where the names and DOB match exactly to a unique record on HMRC systems.

### **HMRC TC & ChB**

A14 Upon receipt HMRC TC & ChB will match all the data received from HMRC RIS DAT against their tax credit and Child Benefit records.

A15 All confirmed matches will be sent to a HMRC In-House Team who have direct access to Home Office Casework Information Database via POISE accounts to verify immigration status. Any cases with live benefits and no right to access public funds will then be worked on by the In-House team. All live cases identified as receiving tax credit and Child Benefit to which they are not entitled and where action has been taken by HMRC TC & ChB to cease benefits will be reported to ISD on a monthly basis. HMRC TC & ChB will return the following data to ISD on these cases:

- Confirmation if a benefit is in payment and which type (tax credit/Child Benefit etc.) with start and end dates (if applicable) marked by YES/NO in an additional column;
- Details of current address;
- Further information: Name, Date of Birth and nature of relationship relating linked dependants/spouse and the number of children;
- Details of children will only be shared when other methods of matching have failed and both Home Office and HMRC need to confirm the match before further action is taken by either Participant ;

- HMRC TC & ChB will also provide Management Information in the form of those individuals whose benefit has been stopped and the savings made. This will include those submitted to HMRC under spontaneous disclosure.

A16 Potential matches/No Matches are sent to a HMRC internal business analyst's team to try and turn them into confirmed matches. Any confirmed matches are then sent to the same In-House team that has access to CID to verify immigration status. The In-House team will investigate and cease benefit as appropriate to those not entitled. A return on these cases will be made to ISD each month to ..... following the same process as set out above at paragraph A15.

### **DWP Data Analytics Team (DAT)**

A17 DWP will take data from HMRC flagged cases on all confirmed matches from HMRC namely:

- Up to 5 addresses from Home Office
- Up to 4 email addresses from Home Office
- Up to 4 mobile numbers from Home Office
- Up to 3 addresses from HMRC
- Up to 2 landline numbers from HMRC
- One mobile number from HMRC if held
- Match status/summary from HMRC
- Confirmed
- Potential match
- No match

A18 HMRC RIS DAT will send the data fields above securely via HMRC GSI email network to DWP secure GSI network. The external email mailbox below has been created for receiving the data from HMRC:

.....

A19 Upon Receipt DWP DAT will match the data against their Customer Information Systems (CIS). The data specified below will be returned to ISD on all confirmed matches by DWP.

- Confirmation of any benefit(s) in payment (method to be agreed)
- The first 5 agreed fields of Home Office data for linking the data back to Home Office records, namely:
  - Dash reference (taken from the ISD Hub)
  - Dash source (taken from the ISD Hub)
  - CID per ID
  - Full Name
  - DOB
- DWP will then report to Home Office:

- Any NINo traced
- Whether the individual is in receipt of benefits either as customer or partner or both
- Details of the individuals current address (and up to previous 5 previous address (if held) with start and end dates
- Whether any phone numbers held match those supplied (if so which)
- Where a phone number is held and does not match, supply details of the number
- Where a partner is identified, supply personal details of that individual
- Where we cannot trace an individual from a NINo supplied
- If our records indicate the person had died
- DWP/ will also provide Management Information in the form of those individuals whose benefit has been stopped and the savings made.

A20 DWP will send the results to Home Office PGP Mailbox at ..... in an encrypted file. DWP will instruct PGP Manager to forward the file to ISD mailbox at: .....: DWP will then notify the Home Office nominated contact that this has been done.

A21 Upon receipt of confirmed matched data; ISD will confirm to DWP/ the individual's current immigration status including the right to access public funds. DWP/ will then take the required action to adjust or cease benefit as appropriate.

A22 Upon completion of the cases by DWP the case outcomes including overpayment totals are recorded. This will allow DWP to calculate the monetary value of adjustment (MVA) and total corrective values to enable DWP to recognise overpayments in benefits. These cases will include Housing Benefit only cases that are handled by Local Authorities.

A23 Fraud and Error will provide monthly reports to ISD on these figures subject to agreement by Fraud and Error Debt Analysis team.

#### **DWP – Local Authorities**

A24 Upon receipt of the data matched records from ISD; Housing Delivery Division (HDD) will filter out Housing Benefit only cases. These cases will then be geographically mapped to the correct Local Authority (LA) who are responsible for the claim. The records are emailed securely to a single point of contact within the LA's who will ensure the claim is processed and provide an outcome return to HDD including details of any identified overpayments.

**Annex B – Document Control**

Document Control Personnel

<b>Key personnel</b>	<b>Name</b>	<b>Organisation (Team)</b>
<b>Author</b>	..... ..... ..... .....	<u>Home Office</u>
<b>Approver</b>	..... ..... ..... ..... ..... ..... ..... ..... ..... .....	<u>Home Office</u>  <u>HMRC</u>  <u>DWP</u>
<b>Review Control</b>	..... ..... ..... ..... ..... ..... ..... ..... ..... .....	<u>Home Office</u>  <u>HMRC</u>  <u>DWP</u>

Version and review history

<b>Version/ review</b>	<b>Date</b>	<b>Summary of changes</b>	<b>Changes marked</b>
1.0	29/10/15	Duplicate text, proof reading and contacts amendments. Updated to include DWP's roles and responsibilities.	No

2.0	26/10/16	Annual Review of MoU version 2 sent to stakeholders for comments	No
Review 3.1	13/03/17	Review of MoU version 2 sent to stakeholders for comments Updated to include DWP's roles and responsibilities and responsibilities	No
Review 3.2	14/03/17	Incorporating amendments from ISD	No
Review 3.3	28/03/17	Incorporating amendments actionable by Home Office as agreed on PMoU review telekit	No
Review 3.4	24/04/17	Amendments to Annex A	Yes
Review 3.5	27/04/17	Amendments to PMoU as agreed at telekit on 26/04/17	No
<b>Final 4.0</b>	<b>19/5/17</b>	<b>Annual Review</b>	<b>No</b>

## Annex C - Business Contacts





**Annex D- Glossary of terms and abbreviations**

*The glossary of terms and abbreviations can be added to by either Participant if necessary once final document is complete*

In this MoU the following words and phrases shall have the following meanings, unless expressly stated to the contrary:

<b>Abbreviation</b>	<b>Interpretation</b>
<b>PMoU</b>	Process Memorandum of Understanding
<b>DPA 1998</b>	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,
<b>HRA 1998</b>	Human Rights Act 1998
<b>HMG SPF</b>	Her Majesty's Government Security Policy Framework
<b>ISD</b>	Interventions and Sanctions Directorate
<b>DWP</b>	Department for Work and Pensions
<b>HMRC TC and ChB</b>	Her Majesties Revenue and Customs HMRC Tax Credit and Child Benefit Department
<b>HMRC RIS DAT</b>	Her Majesty's Revenue and Customs H MRC Risk and Intelligence Service Data Analytics Team
	Department for Communities ( Northern Ireland)
<b>CID</b>	Casework Information Database
<b>RTI</b>	Real Time Information ( HMRC Employment Records)
<b>CRCA</b>	The Commissioners for Revenue and Customs Act
<b>CIS</b>	Customer Information System ( DWP)
<b>MIDAS</b>	Home Office Managed Integrated Data Management Solutions
<b>Participants</b>	Means Participants to this MoU and refers explicitly to the Home Office and its Home Office Immigration functions and HMRC/DWP/ for the purposes of this document. References to any other Government Department will be explicitly referenced where required.

<b>Personal Data</b>	Has the same meaning as in section 1(1)(a) to (e) of the DPA, that is, data which relates to a living individual, who can be identified from it, or data that can be put together with other Information to identify an individual and includes expressions of opinion and intentions. It covers data held in any format.
<b>Information</b>	Any Information however held and includes Personal Data, Sensitive Personal Data, Non-personal Information and De-personalised Information.
<b>HMG SPF</b>	Her Majesty's Government Security Policy Framework
<b>GSCP</b>	Government Security Classification Policy

## Annex E - Umbrella MoUs

### Existing Data Sharing Umbrella MoU between Home Office and HMRC



**HMRC signed  
version.pdf**

Existing Data Sharing Umbrella MoU between Home Office and DWP



2012.01.30  
Umbrella MoU - DWP'