



Department for
Communities



Memorandum of Understanding (Umbrella)
In Respect of the Exchange of Information
between
Her Majesty's Revenue and Customs
and
The Department for Work and Pensions and
The Department for Communities

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1. Introduction

- 1.1. This Memorandum of Understanding (MoU) sets out the high level agreement between Her Majesty's Revenue and Customs (HMRC), the Department for Work and Pensions (DWP) and The Department for Communities (DfC) that governs the exchange of information needed to better deliver their respective businesses. This MoU describes the high level principles governing the exchange of information between the three organisations. It should be noted that 'exchange' covers all transfers of information between the three organisations, including where one department has direct access to information or systems in the other.
- 1.2. Information will only be exchanged where it is lawful to do so. The relevant legal bases are detailed at Annex 1.
- 1.3. Although this MoU is not a contract nor is it legally binding, and does not in itself create lawful means for the exchange of information, it has an essential role in documenting the processes and procedures agreed between the departments. The agreement should not be interpreted as removing or reducing existing legal obligations or responsibilities on each party, for example as data controllers under the Data Protection Act 1998.
- 1.4. This MoU relates to the overall exchange of information between HMRC and DWP/DfC and does not replace or supersede those 'process level' MoUs that cover agreements relating to one or more specific information exchanges. The process level MoUs that underpin this Umbrella MoU include, but may not be limited to, those listed at Annex 2.
- 1.5. The DWP operates a number of IT systems to support the delivery of its services across the United Kingdom and these IT systems are also utilised by the DfC in Northern Ireland to deliver its operational commitments. DWP data exchanges documented in this MoU therefore include customers of DfC.
- 1.6. In the situation where new information sharing arrangements are being agreed, DfC will be asked to review each individual new arrangement.

2. Legal

- 2.1. HMRC, DWP and DfC are legally obliged to handle personal information according to the requirements of the Data Protection Act 1998 and the Human Rights Act 1998.
- 2.2. HMRC, DWP and DfC are bound by legislative obligations of confidence which preclude disclosure of information except in certain limited circumstances (broadly, for the purposes of their functions, where there is a legislative gateway or with customer consent (see also Annex 1)). In addition, unlawful disclosure relating to an identifiable person constitutes a criminal offence. Section 55 of the Data Protection Act provides for general criminal offences of unlawfully obtaining, procuring or disclosing personal data without

the authority of the relevant data controller. Departments also have specific legislation covering disclosure. For DWP/DfC staff, the criminal sanction/s for unauthorised disclosure are detailed at section 123 of the Social Security Administration Act (1992)/117 of the Social Security Administration (NI) Act 1992 and Section 123 of The Welfare Reform Act 2012 and for HMRC staff at section 19 of the Commissioners for Revenue and Customs Act 2005.

- 2.3. Information can only be exchanged where there is a legal basis for this. Annex 1 lists the legal bases that permit the exchange of information between HMRC and DWP/DSD. Information that is not covered by any of the legal bases listed at Annex 1 should not be exchanged.
- 2.4. The receiving department will become the data controller, as defined in the Data Protection Act 1998, upon receipt of the information, unless it is considered as a data processor under the Act.
- 2.5. The process level MoUs, listed at Annex 2, include details of the legal bases that make it lawful for the specified information to be disclosed and the restrictions on the use of that information (i.e. whether it can only be used for specific purposes, restrictions on onward disclosure, etc.).
- 2.6. DWP/DfC will not disclose data supplied by HMRC to any outside organisation unless permitted or required by law and will not make any such disclosure without prior approval by HMRC.
- 2.7. HMRC will not disclose data supplied by DWP/DfC to any outside organisation unless permitted or required by law and will not make any such disclosure without prior approval by DWP/DfC.

3. Freedom Of Information

- 3.1. The Departments are subject to the requirements of the Freedom of Information Act (FoIA) 2000 and shall assist and co-operate with each other to enable each organisation to comply with their information disclosure obligations.
- 3.2. In the event of one department receiving a FoI request that involves disclosing information that has been provided by the other organisation, the organisation in question will notify the other to allow it the opportunity to make representations on the potential impact of disclosure.

4. Information Handling

- 4.1. As part of Her Majesty's Government, HMRC, DWP and DfC must process personal data in compliance with the mandatory requirements currently set out in HM Government's [Security Policy Framework](#) when handling, transferring, storing, accessing or destroying information.
- 4.2. Each department will expect the other to have taken every reasonable measure to comply with the above standards and will conduct a risk assessment of the exchange against these requirements.

- 4.3. Each regular data exchange will have a process level MoU covering that particular exchange (perhaps, grouped with other exchanges). These will provide specific information relating to that exchange, including:
- the purpose of the exchange;
 - legal basis;
 - procedures (including for FoI requests);
 - security arrangements, including how to handle any security incidents in the receiving organisation that involve information from the exporting organisation;
 - costs;
 - roles and responsibilities of the parties, in particular, who is the data controller and, where appropriate, who is the data processor, and responsibilities under the Data Protection Act; and
 - the protocol for resolving any disputes relating to the information sharing activity.

Where onward disclosure is allowed, the process level MoU must include details of how information will be handled after onward disclosure, including reporting arrangements for any security incidents that involve the exported information after onward disclosure.

- 4.4. The exporting organisation will ensure that data integrity meets their organisation's standards, unless more rigorous or higher standards are required and agreed as part of agreeing the relevant process level MoU.
- 4.5. HMRC, DWP and DfC must ensure effective measures are in place to manage potential or actual incidents as per Cabinet Office guidance, as set out in [Government Security Classifications](#), issued by the Cabinet Office, and as a minimum the top level controls framework provided in the Annex – Security Controls Framework to the GSC.
- 4.6. Without limiting the receiving organisation's legal obligations under Data Protection legislation or otherwise, the organisation in receipt of information will ensure that they:
- only use the information for purposes that are legal under the legal basis on which they received it;
 - even where not legally required to do so, will, as a courtesy, notify the other organisation if they are going to use the information for any purpose other than that for which they received it;
 - store data received securely and in accordance with the prevailing central government standards, for example, in secure premises and on secure IT systems;
 - notify the other organisation if they are planning to onwardly disclose the information to other parties that are not covered by the existing agreement(s) (without breaching any legal restrictions on onward disclosure);

- ensure that only people who have a genuine business need to see that data will have access to it;
 - report any data losses, wrongful disclosures or breaches of security relating to information originating in the other organisation to the designated contacts immediately (within 24 hours of becoming aware). This includes both advising, and consulting with, the other organisation on the appropriate steps to take, e.g. notification of the Information Commissioner's Office or dissemination of any information to the data subjects;
 - only hold data while there is a business need to keep it and destroy it in line with Government guidelines (see also para. 4.1);
 - regularly review the assessment of risks to information and the effectiveness of measures taken to mitigate risks; and
 - provide assurance, as detailed in the assurance document between HMRC, DWP and DfC.
- 4.7. Each one-off ad hoc transfer of information will have a Data Usage Agreement. This will provide specific information relating to that transfer, including:
- the purpose of the transfer;
 - legal basis;
 - procedures (including for FoI requests);
 - security arrangements, including how to handle any security incidents in the receiving organisation that involve information from the exporting organisation;
 - any costs;
 - roles and responsibilities of the parties, in particular, who is the data controller and, where appropriate, who is the data processor, and responsibilities under the Data Protection Act; and
 - the protocol for resolving any disputes relating to the information transfer.

5. Monitoring and Review Arrangements

- 5.1. This agreement will be reviewed at least annually. Any changes needed in the interim may be agreed in writing by all parties and subsequently appended to this document for inclusion at the following review.
- 5.2. Reviews outside of the schedule can be called by representatives of either organisation.
- 5.3. Annex 3 outlines the contacts for document control, the version history of this MoU and its review date.

6. Issues, Disputes and Resolution

- 6.1. Where a problem arises that cannot be resolved through the relevant process level contacts, it should be reported, in writing, to the designated contacts (listed in Annex 4). The contacts will endeavour to resolve the problem within

2 working days. Once the potential changes have been identified, a formal change notification should be sent to the 'Data Exchange Coordinator'.

- 6.2. Where it is not possible to resolve the issue within 2 working days or the issue is of such severity that customers may be negatively affected, the issue will be escalated to the senior management team for each partner. They will be notified with an explanation of why the dispute has not been resolved so that they can take appropriate action for resolution or plan contingency arrangements.
- 6.3. Where the 'business as usual' channels fail to reach agreement, the organisations will attempt to negotiate a settlement in the spirit of joint resolution within 20 working days of a formal notification being received.
- 6.4. Any issues regarding ongoing delivery aspects of the information supply, such as data integrity or quality, should be addressed through 'business as usual' channels as detailed in Annex 4.
- 6.5. External changes affecting the operational delivery responsibilities of the organisations will also necessitate the review and potential amendment of this agreement.

7. Costs

- 7.1. No charges will be made by either party in relation directly to this MoU. There may, however, be costs involved in specific information exchanges; these will be detailed in the respective process level MoU.

D. Martley

26 / 16 / 16

[REDACTED]
[REDACTED]
[REDACTED]
Dad's Law.
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

9. Annex 1 – Legal Bases for the Sharing of Information

- 9.1. Data can be exchanged between Her Majesty's Revenue and Customs and DWP/DfC using the following specific legislation, regulations, guidance and agreements or the N. Ireland equivalents:-

HMRC to DWP/DSD

Section 18 of the Commissioners for Revenue and Customs Act (CRCA) sets out the specific circumstances in which HMRC may disclose information. These are:

- where HMRC has a statutory legal gateway permitting the disclosure of information to a third party;
- for the purposes of HMRC's functions;
- where the person or organisation that the information relates to has given their consent¹;
- where disclosure is for the purposes of civil proceedings or criminal investigation or proceedings;
- where disclosure is made in pursuance of a court order binding on the Crown;
- where disclosure is to a body with the statutory power in CRCA to inspect HMRC; or
- where disclosure is made in specific circumstances that are defined as being in the 'public interest' as set out in CRCA.

The legal gateway(s) permitting disclosure of information from HMRC to DWP/DSD are:

Legal Gateway
Section 123 Welfare Reform Act 2012
Section 127 Welfare Reform Act 2012
Section 58 Finance Act 1969
Schedule 10, paragraph 2, Pensions Act 2004
Section 158(1)(a) Pensions Scheme Act 1993
Section 3 Social Security Act 1998
Section 121E Social Security Administration Act 1992
Section 122AA Social Security Administration Act 1992
Schedule 5 paragraphs 4 and 5 Tax Credits Act 2002
Schedule 5 paragraph 9 Tax Credits Act 2002
Section 13 Employment Act 2002
The Child Support Act 1991 (as amended)
The Child Support (Northern Ireland) Order 1991 (as amended)

¹ Consent needs to be fully informed and freely given (i.e. there must be a viable alternative). It is also permissive – HMRC is not obliged to disclose the data.

DWP/DfC to HMRC

DWP/DfC may supply information in bulk where permitted or required by statute. DWP/DfC may also rely on its common law powers as a legal basis for disclosure on a case-by-case basis.

Legal Gateway	DWP/DSD Gateway Reference
Section 127 Welfare Reform Act 2012 & Section 34 & Schedule 3 Child Maintenance Act (NI) Act 2008	
Section 121F Social Security Administration Act 1992 & 115E Social Security Administration (NI) Act 1992	LG001
Child Trust Funds Act 2004	LG003
Tax Credits Act 2002	LG004
Section 123 Welfare Reform Act 2012	

9.2. The legal bases listed in 9.1 above should not be used in isolation, but with regard to the following:-

- Data Protection Legislation, including the Data Protection Act 1998
- Human Rights Act 1998
- Finance Act 1997
- Social Security Administration Act 1992 & Social Security Administration (NI) Act 1992 (as amended by subsequent legislation) Data Matching Code of Practice
- Social Security Contributions (Transfer of Functions, etc) Act 1999 Schedule 6 & Social Security Contributions (Transfer of Functions, etc) (NI) Order 1999 Schedule 5
- Employment Act 2002 & Employment (NI) Order 2003
- Section 3 Social Security Act 1998. The range of information covered was amended by Paragraph 1 Schedule 6 of the Employment Act 2002 to include employment and training as well as covering social security, child support and war pensions.
- Pension Act 2004 Pensions (NI) Order 2005.

9.3. And for fraud purposes:

- Police and Criminal Evidence Act 1984 together with its Codes of Practice (England and Wales only)
- Police and Criminal Evidence (NI) Order 1989
- Regulation of Investigatory Powers Act 2000
- Criminal Procedures Investigation Act 1996 together with its Code of Practice (England and Wales only)
- Social Security Fraud Act 2001 (S.3(1)) & Social Security Fraud Act (NI) 2001

10. Annex 2 – ‘Process level’ MoUs covering specific information exchanges include but may not be limited to the following:

10.1. Data Provided From HMRC To DWP/DfC

MoU Name and Reference	Legal Basis	Contact
Memorandum of Understanding in Respect of Data Sharing of Personal Information with DWP Information, Governance & Security including Data and Analytics - MoU-UA-P0001	S18(3) CRCA; S127(2) Welfare Reform Act 2012 (WRA); S3 of the Social Security Act 1998	[REDACTED]
Exchange of Information with DWP FES (Fraud and Error Service) - MoU-UA-P0002	S127(2) WRA 2012	[REDACTED]
Automated Data Information Exchange for the DWP Child Maintenance Group's 2012 Scheme (includes Unmatched Data and Exceptional Case process) - MoU-UA-P0004	The Child Support Act 1991; The Child Support (Northern Ireland) Order 1991; The Child Maintenance Act (Northern Ireland) 2008 (Para 1, Sch 3); and S127 of the Welfare Reform Act 2012	[REDACTED]
Exchange of information with DWP in connection with the administration of Statutory Sick Pay and Statutory Maternity Pay - MoU-UA-P0005	S121E SSAA; S127(1) and (2) WRA	[REDACTED]
Memorandum of Understanding between HMRC (PT Ops) & DWP Universal Credit in respect of the Exchange of Information as a result of the Interface between RTI and UC - MoU-UA-P0006	S127 of the WRA 2012	[REDACTED]
Service Level Agreement for the Understanding Re-offending MoJ/DWP/HMRC Data Linking Project - MoU-UA-P0007	S14 of the Offender Management Act 2007 ('OMA'); S122 Social Security Administration Act 1992; S121E Social Security Administration Act 1992; S122ZA Social Security Administration Act 1992; S3 Social Security Act 1998; and S127 WRA 2012	[REDACTED]
Memorandum of Understanding between HMRC NICEO - DWP Job Centre Plus - MoU-UA-P0010	S127 of the WRA 2012	[REDACTED]
Memorandum of Understanding between HMRC NIC&EO and DWP Pensions Directorate - MoU-UA-P0011	S127 of the WRA 2012	[REDACTED]
Memorandum of Understanding between NICEO - DWP Pensions, Disability and Carers Service - MoU-UA-P0012	S127 of the WRA 2012	[REDACTED]
Memorandum of Understanding between HMRC (PTCPP) & DWP Child Maintenance Group for Provision of PAYE Employment Data - (CSA724 Process) - MoU-UA-P0013	S127 of the WRA 2012	[REDACTED]
Memorandum of Understanding between HMRC (PT CP&P), DWP and Department for Social Development for Direct access to the NPS system - MoU-UA-P0014	S158(1)(a) Pensions Schemes Act 1993 / S154(1)(a) of the Pensions Schemes (Northern Ireland) Act 1993; S121E Social Security Administration Act 1992 / s115D of the Social Security Administration (Northern Ireland) Act 1992 ;	[REDACTED]

	Sch 5, Para 4 & 5 Tax Credits Act 2002; S13 Employment Act 2002 /NI Article 11 of the Employment (Northern Ireland) Order 2002	
Memorandum of Understanding between DWP Child Maintenance Group (CMG) & HMRC B&C - Tax Credit Viewer, Child Benefit On-line (CBOL) and Child Benefit Index (CBIX) - MoU- UA-P0015	The Child Support (Northern Ireland) Order 1991; The Child Maintenance Act (Northern Ireland) 2008 (Para 1, Sch 3); S34 and Sch 3 of the Child Support Act (Northern Ireland) 2008; and S127 of the WRA 2012	
Memorandum of Understanding between HMRC (Personal Tax Operations – Customer Service Delivery Area 2) NIC&EO & DWP (CMG) - MoU-UA-P0016	Child Support Reform Act 1991; Sections 127 of the WRA 2012; The Child Support (Northern Ireland) Order 1991; and The Child Maintenance Act (Northern Ireland) 2008	
Memorandum of Understanding between DWP (Debt Management) & HMRC (PSN Directorate)) - Provision of PAYE Employment for Data Matching for Direct Earnings Attachment (DEA) - MoU-UA-P0019	S127 of the WRA 2012	
Memorandum of Understanding between HMRC (B&C) & DWP (NINO Provision)- The National Insurance Numbers Allocation Process for Child Benefit & Tax Credit Claimants - MoU- UA-P0024	S127 WRA 2012; and Para 6 of Sch 5 Tax Credits Act 2002	
Memorandum of Understanding between HMRC PT Operations & DWP for the Provision of Tax Credit Call Recordings to Support DWP Criminally Prosecuting Tax Credit Customers - MoU-UA-P0026	S127 of the WRA 2012	
Memorandum of Understanding between HMRC PTCPP & DWP For the Provision of Access to PTCPP Systems by the DWP Staff to Support the DWP in Criminally Prosecuting Tax Credit customers - DIRECT ACCESS - MoU- UA-P0027	S127 of the WRA 2012	
Memorandum of Understanding between HMRC - Benefits and Credits & DWP For the provision of access to B&C systems by the DWP staff to support the DWP in criminally prosecuting Tax Credit customers - MoU-UA-P0028	S127 of the WRA 2012	
Memorandum of Understanding between HMRC NIC&EO & DWP For State Pension Top Up (SPTU) (Class 3A) - MoU-UA-P0030	Social Security Act 1992; S127 of the WRA 2012	
Memorandum of Understanding between HMRC Personal Tax & DWP For the Non-UC Interest Indicator on RTI - MoU-UA-P0031	S127 of the WRA 2012	
Memorandum of Understanding between HMRC (Hidden Economy Group (HEG)) and DWP - MoU-UA- P0032	S127 of the WRA 2012; Crime and Disorder Act 1998; Anti-Terrorism, Crime and Security Act 2001; Proceeds of Crime Act 2002 (POCA); Fraud Act 2006	
Memorandum of Understanding	S 127 of the WRA 2012	

between (HMRC PT CCP) & DWP to Support Development of Universal Credit (UC) and Work Programme - MoU-UA-P0033		[REDACTED]
Memorandum of Understanding between HMRC & DWP for the Real Time Information (RTI) to support DWP BULK Data Match Activity - MoU-UA-P0034	S127 of the WRA 2012	[REDACTED]
Memorandum of Understanding between HMRC PTCPP & DWP Universal Credit & Provider Referral & Payment System (PRaP) - MoU-UA-P0035	S127 of the WRA 2012	[REDACTED]
Memorandum of Understanding between HMRC (LC SME North & Wales) & DWP for the exchange of information - MoU-UA-P0036	S127 of the WRA 2012	[REDACTED]
Memorandum of Understanding between HMRC Benefits & Credits, HMRC Debt Management & Banking & Department for Work & Pensions (DWP) for The Universal Credit Debt Transfer Process - MoU-UA-P0037	S127 WRA 2012; and Para 6 of Sch 5 Tax Credits Act 2002	[REDACTED]
DWP Data Sharing Agreement (DSA), the Social Security (Reciprocal Agreement) (Isle of Man) Order 2016, between DWP, Isle of Man Authority (IoM), HMRC & the NISSA - MoU-UA-P0038	S127 WRA 2012; S179 and 179A of The Social Security Administration Act 1992; The Social Security Administration (NI) Act 1992; The Social Security (Reciprocal Agreement) (Isle of Man) Order 2016	[REDACTED]
Service Level Agreement between HMRC and DWP for Access to the NPS system - MoU-UA-P0039	S158(1)(a) Pensions Schemes Act 1993 / S154(1)(a) of the Pensions Schemes (Northern Ireland) Act 1993 S121E Social Security Administration Act 1992 / s115D of the Social Security Administration (Northern Ireland) Act 1992 Sch. 5, Para. 4 & 5 Tax Credits Act 2002 S.13 Employment Act 2002	[REDACTED]
Memorandum of Understanding between HMRC Benefits and Credits & DWP for the provision of joint processes and requirements to support joint prosecution cases 2016/17 - MoU-UA-P0040	S127 of the WRA 2012	[REDACTED]
Memorandum of Understanding Between HMRC (Debt Management) and The Department for Work and Pensions (Child Maintenance Group) – MOU-UG-P0002	Child Support Act 1991 S127 WRA 2012 Child Support (Northern Ireland) Order 1991 Child Support Act (Northern Ireland) 2008	[REDACTED]
Memorandum of Understanding between HMRC B&C (Fraud Inv Service) & NI Social Security Agency (NISSA) Single Investigation Service: Benefit Investigation under DWP & HMRC Joint Strategy for Fraud & Error - MoU-UZ-P0002	Section 115E of the Social Security Administration (NI) Act 1992 Section 127 of the Welfare Reform Act 2012 Section 19 of the Anti-terrorism, Crime and Security Act 2001	[REDACTED]
Memorandum of Understanding between HMRC (B&C) , DWP and NISSA for the provision of Live Service to deliver Child Benefit and Tax Credits - MoU-UZ-P0003	Schedule 5, Paragraphs 4, 5 & 6 of the Tax Credit Act 2002	[REDACTED]

10.2. Data Provided From DWP/DfC to HMRC

MoU Name and Reference	Legal Basis	Contact
Memorandum of Understanding In Respect of Data Sharing of Personal Information with DWP Information, Governance & Security - MoU-UA-P0001	Section 3 of the Social Security Act 1998	[REDACTED]
Memorandum of Understanding in Respect of the Exchange of Information with DWP FES (Fraud and error) - MoU-UA-P0002	Section 127 (3) and (4) WRA	[REDACTED]
Exchange of information in connection with the administration of Statutory Sick Pay and Statutory Maternity Pay - MoU-UA-P0005	Section 121F SSAA; Section 127 (3) and (4) WRA	[REDACTED]
Memorandum of Understanding between HMRC PT Operations & DWP for the Provision of Tax Credit Call Recordings to Support DWP Criminally Prosecuting Tax Credit Customers - MoU-UA-P0026	Section 127 (3) and (4) WRA	[REDACTED]
Memorandum of Understanding between HMRC PTCPP & DWP For the Provision of Access to PTCPP Systems by the DWP Staff to Support the DWP in Criminally Prosecuting Tax Credit customers - DIRECT ACCESS - MoU-UA-P0027	Section 127 (3) and (4) WRA	[REDACTED]
Memorandum of Understanding between HMRC - Benefits and Credits & DWP For the provision of access to B&C systems by the DWP staff to support the DWP in criminally prosecuting Tax Credit customers - MoU-UA-P0028	Section 127 (3) and (4) WRA	[REDACTED]
Memorandum of Understanding between HMRC NIC&EO & DWP For State Pension Top Up (SPTU) (Class 3A) - MoU-UA-P0030	Social Security Act 1992; Section 127 (3) and (4) WRA	[REDACTED]
Memorandum of Understanding between HMRC (Hidden Economy Group (HEG)) and DWP - MoU-UA-P0032	Common Law Powers of Disclosure; Section 127 of the WRA 2012; Crime and Disorder Act 1998; Anti-Terrorism, Crime and Security Act 2001; Proceeds of Crime Act 2002 (POCA); Fraud Act 2006	[REDACTED]
Memorandum of Understanding between HMRC (LC SME North & Wales) & DWP for the exchange of information - MoU-UA-P0036	Section 127 of the WRA 2012	[REDACTED]
Memorandum of Understanding between HMRC Benefits & Credits, HMRC Debt Management & Banking & Department for Work & Pensions (DWP) for The Universal Credit Debt Transfer Process - MoU-UA-P0037	Section 127 WRA 2012; and Paragraph 6 of Schedule 5 Tax Credits Act 2002	[REDACTED]
DWP Data Sharing Agreement (DSA), the Social Security (Reciprocal Agreement) (Isle of Man) Order 2016, between DWP, Isle of Man Authority (IoM), HMRC & the NISSA - MoU-UA-P0038	Section 127 WRA 2012; Sections 179 and 179A of The Social Security Administration Act 1992; The Social Security Administration (NI) Act 1992; The Social Security (Reciprocal Agreement) (Isle of Man) Order 2016	[REDACTED]
Memorandum of Understanding between HMRC Benefits and Credits & DWP for the provision of joint processes and requirements to support joint prosecution cases 2016/17 - MoU-UA-P0040	S127 of the WRA 2012	[REDACTED]

Version	Publication date	Review date
1.0	September 2011	September 2012
2.1	January 2015	January 2016
3.4	November 2016	November 2018

12.1. HMRC – Business As Usual

[illegible]

[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED] [REDACTED] [REDACTED] [REDACTED]	[REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED]	[REDACTED]
[REDACTED] [REDACTED] [REDACTED]	[REDACTED] [REDACTED]	[REDACTED] [REDACTED]
[REDACTED] [REDACTED]	[REDACTED] [REDACTED] [REDACTED] [REDACTED]	[REDACTED] [REDACTED]
[REDACTED] [REDACTED] [REDACTED]	[REDACTED] [REDACTED] [REDACTED]	[REDACTED] [REDACTED] [REDACTED]

DWP/DfC – Business As Usual

Contact	E-mail	Responsibility
[REDACTED] [REDACTED] [REDACTED]	[REDACTED] [REDACTED]	[REDACTED]
[REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED]	[REDACTED]	[REDACTED] [REDACTED]
[REDACTED] [REDACTED]	[REDACTED]	[REDACTED] [REDACTED]
[REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED]	[REDACTED]	[REDACTED] [REDACTED] [REDACTED]
[REDACTED] [REDACTED] [REDACTED] [REDACTED]	[REDACTED]	[REDACTED] [REDACTED] [REDACTED]

12.3. DWP/DfC– Escalation

Contact	E-mail	Responsibility
[REDACTED] [REDACTED] [REDACTED]	[REDACTED] [REDACTED]	Security Incidents
[REDACTED] [REDACTED]	[REDACTED]	Legal issues
Not Applicable in DWP	Not Applicable in DWP	Data Exchange Co-ordinator
[REDACTED] [REDACTED] [REDACTED] [REDACTED]	[REDACTED]	Freedom of Information Requests
[REDACTED] [REDACTED] [REDACTED] [REDACTED]	[REDACTED]	Protocol for dealing with cross-departmental complaints
[REDACTED] [REDACTED]	[REDACTED]	CMG Issues

13. Glossary of Terms

Abbreviation	Description
CRCA	The Commissioners for Revenue and Customs Act
MoU	Memorandum of Understanding
FoIA	Freedom of Information Act
FoI	Freedom of Information
HMRC	Her Majesty's Revenue and Customs
PSB	Public Sector Body
SPF	Security Policy Framework

Definition	Interpretation
"Data Controller"	has the meaning set out in section 1 of the Data Protection Act 1998, i.e. 'a [natural or legal] person who (either alone or jointly or in common with other persons) determines the purposes for which and the manner in which any personal data are, or are to be, processed'.
"Data Processor"	has the meaning set out in section 1 of the Data Protection Act 1998, i.e. 'in relation to personal data, any [natural or legal] person who processes the data on behalf of the data controller'.
"Data Protection Legislation"	means the Data Protection Act 1998, the EU Data Protection Directive 95/46/EC, the Regulation of Investigatory Powers Act 2000, the Telecommunications (Lawful Business Practice) (Interception of Communications) Regulations 2000 (SI 2000/2699), the Electronic Communications Data Protection Directive 2002/58/EC, the Privacy and Electronic Communications (EC Directive) Regulations 2003 and all applicable laws and regulations relating to processing of personal data and privacy, including where applicable the guidance and codes of practice issued by the Information Commissioner
"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 relevant Government Department in relation to such legislation
"Law"	means any applicable law, statute, bye-law, regulation, order, regulatory policy, guidance or industry code, rule of court or directives or requirements of any Regulatory Body, delegated or subordinate legislation or notice of any Regulatory Body
"Ad Hoc Transfer"	Is defined as being bulk data with a protective marking of restricted or above and the transfer is part of a pilot or project with a definitive end date.
"Regulatory Bodies"	means those government departments and regulatory statutory and other entities, committees and bodies which, whether under statute, rules, regulations, codes of practice or otherwise, are entitled to regulate, investigate, or influence matters dealt with in this Agreement and "Regulatory Body" shall be construed accordingly
"Public sector body"	This will generally be another government department (OGD) but could be another public sector body (e.g. Local Authority). Information sharing with a private sector body with which HMRC has a commercial relationship needs to be covered by a commercial contract, not an MoU.