
**Memorandum of Understanding (Process)
between**

**HMRC (Personal Tax Operations – Customer Service Delivery
Area 2)**

and

DWP Child Maintenance Group (CMG)

For the Exchange of Information

The reference number of the related DWP/HMRC Umbrella MoU is: MOU-U-A

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1. Introduction

This document describes the relationship that exists between DWP CMG and HMRC PT Operations Customer Service Delivery Area 2 and sets out the nature and standard of services they will provide to one another. The document has a business rather than technical focus, with the detailed means of delivery being for the most part defined in existing procedural instructions. The MoU will take effect from the date the first version is signed, please refer to paragraph 13. The agreement will remain in force until it is superseded by another such agreement, amendments to this agreement are recorded or the agreement is terminated. Either party may terminate or amend this agreement giving to the other party a minimum of six months written notice. It supports the working relationship between HMRC PT Operations Customer Service Delivery Area 2 and DWP CMG and it describes the regular strategic data exchanges.

HMRC PT Operations Customer Service Delivery Area 2 considers that the disclosure of information to DWP CMG is necessary and proportionate to allow them to fulfil their legal obligations.

2. Legal Basis

Both HMRC PT Operations Customer Service Delivery Area 2 and DWP CMG are bound by legislative obligations of confidence, with disclosure of information by officers constituting a criminal offence except in certain permitted circumstances broadly where there is a legislative gateway or customer consent. For DWP CMG staff the criminal sanction for unauthorised disclosure is detailed at section 123 of the Social Security Administration Act (1992) and for HMRC PT Operations Customer Service Delivery Area 2 staff at section 19 of the Commissioners for Revenue and Customs Act 2005. All exchanges of information will comply with the Data Protection Act 1998, respect rights arising under the European Convention of Human Rights, and HMRC's statutory obligations. DWP CMG will request/exchange information from HMRC PT Operations Customer Service Delivery Area 2 for the purposes, functions and duties under the Child Support Act 1991 (including the Act as amended), Welfare Reform Act 2012, the Child Support (Northern Ireland) Order 1991 (including the Order as amended) and the Child Maintenance Act (Northern Ireland) 2008.

In addition to the legal considerations, DWP CMG and HMRC PT Operations Customer Service Delivery Area 2 have agreed arrangements in place for how requests for data will be managed and operated. These arrangements provide a framework for staff within each of the organisations, to ensure that exchanges are legitimate, formally authorised, and that confidentiality is maintained.

Data will be supplied to DWP CMG on the understanding that it may only be used in accordance with the purposes set out in the relevant acts. DWP CMG will become data controllers upon receipt of HMRC PT Operations Customer Service Delivery Area 2's information as defined in the Data Protection Act 1998. DWP CMG will not onward disclose HMRC PT Operations Customer Service Delivery Area 2 data to any outside organisation unless permitted in law and not without prior approval by HMRC PT Operations Customer Service Delivery Area 2. Where either Department's Data Guardian or Senior Responsible Officer requires additional detail to be documented in support of a data exchange then this will be provided.

DWP CMG will treat information received as confidential and will not permit disclosure to any other party except as required for the purpose of fulfilling any legal obligations, including the Child Support Act 1991 (implemented by the Child Support Information Regulations 2008), the Social Security Administration Act 1990, the Child Support (Northern Ireland) Order 1991 implemented by the Child Support Information Regulations (Northern Ireland) 2008 and the Data Protection Act 1998. In exceptional circumstances DWP CMG may need information relating to a Parent with Care where it is unable to obtain the information from any alternative source. This service will only be required as a last resort. The Northern Ireland Child Maintenance Service (NI CMS) previously called the Child Maintenance and Enforcement Division is responsible for the Child Maintenance Schemes in Northern Ireland. It is part of the Department for Communities. Its overall purpose is to promote and secure effective child maintenance arrangements. Hereafter, all subsequent references to DWP CMG in this document will include Child Maintenance Options, Child Maintenance Service, Child Support Agency and the NI CMS.

3. Purpose of the agreement

As part of the overarching strategy for a more joined up government and better use of information, both parties undertake to continue to work together to identify opportunities to evolve information sharing.

Whilst parts of DWP have access to e-NIRS (DWP NPS Browser which gives access to limited information held on the National Insurance & PAYE Service) there are some areas that do not. DWP CMG does not have access to e-NIRS and the data shared is therefore in response to queries raised.

This document seeks to articulate and support the sharing of data between the two Departments.

4. Procedure

DWP CMG requires information from HMRC PT Operations Customer Service Delivery Area 2 to allow them to progress cases. Information requests are therefore sent to two distinct HMRC PT Operations Customer Service Delivery Area 2 business areas. HMRC PT Operations Customer Service Delivery Area 2 staff interrogate the National Insurance and PAYE Service (NPS) and provides the specific data required. The following paragraphs provide more information around the actual transfers.

- DWP CMG will issue form CSF341 to HMRC PT Operations Customer Service Delivery Area 2 Processing and Keying Teams (PAKT). HMRC PAKT will action the CSF341 within 2 working days of receipt to 99.8% accuracy. The requests will either be returned with form RD18 providing information about the Non-Resident Parent, or form RD23 if no match can be found. It is estimated that 5,000 individual items will be requested each year, with a tolerance of an additional 2,000 items per year. The frequency of the transfer will be as and when the appropriate data is required by DWP CMG.
- Where appropriate, DWP CMG will issue form CSF238 to obtain microfilm details. HMRC PT Operations Customer Service Delivery Area 2 Records Retrieval Service (RRS) will provide a copy of the relevant deduction when requested where a microfilm number has been provided. All information will be supplied including tax and earnings information. Where necessary a Child Maintenance case will be classed as Fast-track when the case is deemed to be urgent. This can be for a number of reasons, e.g. MP involvement, formal complaint received, Independent Case Examiner interest, the Director General's cases etc. All Fast-track cases must be passed via the DWP CMG Service Level Agreement Team. DWP CMG staff should not contact HMRC PT Operations Customer Service Delivery Area 2 direct. HMRC RRS will aim to process requests within the following timescales:
 - **Fast-track Cases** – 98% processed within 24 hours, the balance within 48 hours, up to a maximum of 5 per week
 - **Standard Cases** – 95% processed within 15 working days, up to a maximum of 300 per week.

It is estimated that 1,000 individual items will be requested each year, with a tolerance of an additional 500 items per year. The frequency of the transfer will be as and when the appropriate data is required by DWP CMG.

- Where DWP CMG issue form CSF238 without providing a Microfilm number, HMRC PAKT will provide a copy of the relevant deduction requested. When completing form CSF238, CMG staff will ensure that the form is annotated accordingly in line with Child Maintenance procedural guidance. Where necessary a Child Maintenance case will be classed as Fast-track when the case is deemed to be urgent. This can be for a number of reasons, e.g. MP involvement, formal complaint received, Independent Case Examiner interest, the Director General's cases etc. All Fast-track cases must be passed via the DWP CMG Service Level Agreement Team. DWP CMG staff should not contact HMRC PT Operations Customer Service Delivery Area 2 direct. HMRC PAKT will aim to process requests within the following timescales:
 - **Fast-track Cases** – 98% processed within 24 hours, the balance within 48 hours, up to an average of 70 individual fast-track cases per week.
 - **Standard Cases** – 95% processed within 15 working days, up to a maximum of 200 per week.

It is estimated that 2,500 individual items will be requested each year, with a tolerance of an additional 1,000 items per year. The frequency of the transfer will be as and when the appropriate data is required by DWP CMG.

5. Security and Assurance

Each DWP CMG request is very specific therefore DWP CMG receives only the data necessary to progress each case. The data is so specific that it can not be anonymised in anyway and each transfer has been and will continue to be risk assessed by HMRC Personal Tax's Data Guardian / Personal Tax Risk, Assurance, Data Security and Audit Liaison (RADA) Team.

DWP CMG agrees to:

- Only use the information for purposes that are in accordance with the legal basis under which they received it
- Only hold the data while there is a business need to keep it
- Ensure that only people who have a genuine business need to see the data will have access to it
- Store data received securely and in accordance with the prevailing central government standards, for example in secure premises and on secure IT systems
- Move, process and destroy data securely i.e. in line with HM Government [Security Policy Framework](#) and in particular Security Policy 2: Security of Information, issued by the Cabinet Office, when handling, transferring, storing, accessing or destroying information.
- Comply with reporting requirements (e.g. reporting data losses or wrongful disclosure), in line with the Cabinet Office [Checklist for Managing Potential Loss of Data or Information](#). Report any data losses, wrongful disclosures or breaches of security relating to information originating in HMRC to the designated contacts immediately (within 24 hours of becoming aware). This includes both advising and consulting with HMRC on the appropriate steps to take, e.g. notification of the Information Commissioner's Office or dissemination of any information to the data subjects.
- Allow HMRC Internal Audit to carry out an audit to help in deciding whether HMRC should continue to provide the data, upon request
- Provide written, signed assurance that they have complied with these undertakings regularly upon request
- Any other specific security requirements (e.g. encryption) will be applied in accordance with agreed and documented procedures prior to transfer.

6. Data Protection Act 1998 (DPA) and Human Rights Act 1998 (HRA)

This agreement allows disclosure of confidential information where it is required to be disclosed by an Order of the Court or other tribunal or in accordance with FOIA and any other statutory requirements.

All the information transferred by HMRC PT Operations Customer Service Delivery Area 2 should be relevant, necessary and proportionate to enable DWP CMG to carry out their task or process.

HMRC PT Operations Customer Service Delivery Area 2 and DWP CMG will become the Data Controller (as defined in the glossary of terms) of any personal data received from the other under the terms of this MOU.

7. Freedom of Information (FOI) Act 2000

HMRC PT Operations Customer Service Delivery Area 2 and DWP CMG are subject to the requirements of the Freedom of Information Act 2000 (FOI) and shall assist and co-operate with each other to enable each department to comply with their information disclosure obligations.

In the event of one department receiving a FOI request that involves disclosing information that has been provided by the other department, the department in question will notify the other to allow it the opportunity to make representations on the potential impact of disclosure.

All HMRC FOI requests must be notified to Central Policy FOI Team (foi.requests@hmrc.gsi.gov.uk) who will engage with the central FOI team in the supplying organisation.

8. Costs/charges

DWP CMG will arrange for the repayment of costs for services provided by HMRC PT Operations Customer Service Delivery Area 2 based on the volumes documented in Annex 2. Requests for payment of quarterly charges should be sent for approval and payment, electronically to a nominated contact point within:

DWP CMG
Service Level Agreement Team
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Telephone number - [REDACTED]
Email: - [REDACTED]

Details of the nominated contact point will be held by the Agreement Co-ordinators.

Payment will be made within 30 days from receipt of the invoice, however DWP CMG will aim to progress the invoices as quickly as possible.

9. Diversity and Equality

Both DWP CMG and HMRC PT Operations Customer Service Delivery Area 2 are committed to providing services that embrace diversity and promote equality of opportunity and are embedded in day to day working practices with clients, colleagues and partners. Both parties to this Agreement will:

- Treat each other fairly and with respect;
- Promote an environment that is free from discrimination, bullying and harassment and tackles inappropriate behaviours; and
- Recognise and value differences and individual contributions people make.

10. Risks

Risk Management Teams from each part of the organisations will work together to facilitate effective management of joint risks. Where identified risks impact HMRC PT Operations Customer Service Delivery Area 2 and DWP CMG, joint resolution will be sought. Where appropriate, any joint risks will be escalated via the HMRC Corporate Risk Management Team and DWP CMG Risk Team, and subsequently brought to the attention of HMRC Departmental Executive Team and DWP CMG Executive Team.

11. Contact details

	For HMRC PT Operations Customer Service Delivery Area 2	For DWP CMG
Name	[REDACTED]	[REDACTED]
Job Title	Records Retrieval Manager	SLA Team Manager
Team	Customer Services Records Retrieval	SLA Team
GSI email	[REDACTED]	[REDACTED]
Telephone	[REDACTED]	[REDACTED]
Deputy's name	[REDACTED]	[REDACTED]
Deputy's GSI email	[REDACTED]	[REDACTED]
Deputy's telephone	[REDACTED]	[REDACTED]

12. Reporting and review arrangements

The Agreement is not legally binding. It will be formally reviewed on an annual basis, facilitated by the Agreement Contacts listed in Section 11. If required, either party may request a review at any time.

As part of any review, the purpose of the data transfer and the expected volumes, including volume variations, will be confirmed.

This Agreement may be reviewed or suspended in the event of an emergency involving the implementation of a Business Contingency that will affect the provision of services.

Each party to this Agreement will consult the other as to the possible impact of their Business Continuity plans on the business of the other, and each will assist the other where viability of the plan depends upon mutual assistance.

13. Resolving issues

Any complaints, problems, issues etc. that are specific to the information exchanges covered by this MoU should immediately be referred to the contacts named in section 11. If these cannot be resolved they should be reported, in writing to:

	For HMRC	DWP CMG
Name	[REDACTED]	[REDACTED]
Job Title	Data Exchange Champion	SLA Team Manager
Team	Cyber Security & Information Risk	SLA Team
GSI email	[REDACTED]	[REDACTED]
Telephone	[REDACTED]	[REDACTED]

14. Signatories

For HMRC	For DWP CMG
[REDACTED] on behalf of HMRC Customer Services 23/04/2014	[REDACTED] On behalf of DWP CMG 09/07/2009

15. Document Control Personnel

Key personnel	Name & role	Organisation (Team)
Author	[REDACTED]	HMRC Customer Services Security & Information Team
Approvers	[REDACTED] SLA Team	HMRC Customer Services Delivery Group 7 DWP CMG SLA Team
Review Control	[REDACTED] SLA Team	HMRC Customer Services Security & Information Team DWP CMG SLA Team

16. Version History

Version	Date	Summary of changes	Changes marked
0.1	17/10/2014	Initial draft	No
0.2	21/11/2014	Amendments from SLA Team incorporated	Yes
1.0	27/01/2015	Final version	No
2.0	08/12/2016	Final version	No
3.0	06/12/2017	Final annual reviewed version	No

17. Review dates

Version	Publication date	Review date
3.0		Oct 2018

18. Glossary of Terms

Definition	Interpretation
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
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
Direct Access	<p>covers an information sharing instance where the receiving Department accesses the Information via direct, or browser, access to the source system rather than as an extracted information transfer.</p> <p>This agreement will require specific terms and conditions ensuring that access is appropriate and correctly applied, managed and recorded.</p>
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 Ministry of Justice in relation to such legislation.
Granting Access	The governance and authority surrounding the authorisation of a person to have access to a system.
Information Asset Owner (IAO)	means the individual within a directorate, normally the Director, responsible for ensuring that information is handled and managed appropriately
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
Provisioning Access	The technical channels through which access is made possible, including the request tools associated with this.
Public Sector Body	<p>This will generally be another government department (OGD) but could be another public sector body (e.g. Local Authority).</p> <p>Information sharing with a private sector body with which HMRC has a commercial relationship needs to be covered by a commercial contract, not a MoU.</p>

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
Senior Information Risk Owner (SIRO)	provides high level assurance of compliance with HMRC's Information Asset data protection obligations. HMRC's SIRO is Mark Dearnley, HMRC Chief Digital & Information Officer, Director of Chief Digital & Information Officer Group.

19. Abbreviations

Abbreviation	Description
CMG	Child Maintenance Group
CRCA	The Commissioners for Revenue and Customs Act
DWP	Department for Work and Pensions
e-NIRS	DWP NPS Browser
FOI	Freedom of Information
FOIA	Freedom of Information Act
HMRC	Her Majesty's Revenue and Customs
MoU	Memorandum of Understanding
NPS	National Insurance and PAYE Service
PAKT	Processing and Keying Teams
PSB	Public Sector Body
RADA	Risk, Assurance, Data Security and Audit Liaison
RRS	Records Retrieval Service
SPF	Security Policy Framework

20. Glossary of Forms

Definition	Interpretation
CSF341	Child Maintenance enquiry to Her Majesty's Revenue and Customs to request details of employers on form RD18
CSF238	Child Maintenance enquiry to Her Majesty's Revenue and Customs to request a copy of the tax deduction card
RD18	Statement of customer account from Her Majesty's Revenue and Customs
RD23	Notification from Her Majesty's Revenue and Customs that there is no account on file 'trace unsuccessful'

21. Annex 1

Estimated Volumes
April 2017 - March 2018

Form	Estimated Volume	Tolerance Level (additional amount over the estimated volumes)
CSF341 (Processing and Keying Teams)	5,000 per annum	2,000 per annum
CSF238 (Records Retrieval Service)	1,000 per annum	500 per annum
CSF238 (Processing and Keying Team 4)	2,500 per annum	1,000 per annum

This agreement supports the 1993 and 2003 Child Support Maintenance Schemes