

**Memorandum of Understanding (Process)  
between  
HMRC (Data Analytics Team),  
HMRC (Benefits and Credits Risk and Intelligence Team),  
DWP (Data Analytics Teams and Operation Directorates) and  
Home Office (Interventions and Sanctions Directorate)**

**For Exchange of Information Assets**

The reference number of the related Umbrella MoU is: MoU-U-D

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## 1. Introduction

This pMoU sets out the bulk data sharing process between the Home Office Interventions and Sanctions Directorate (I&SD), Her Majesty's Revenue and Customs Risk and Intelligence Data Analytics Team (DAT) and Benefits and Credits Risk and Intelligence Team (RIAT) and Department for Work and Pensions Data Analytics Teams and Operational Directorates. It will take place under the terms of the existing data sharing umbrella MoU between the HMRC and the Home Office, and the existing data sharing umbrella MoU between DWP and Home Office (for reference, copies of the Umbrella MoU are provided at the end of this document).

This pMoU is intended to be read alongside and not replace the current Umbrella MoUs.

The data that the Home Office will be sending to HMRC and DWP will consist of data extracted from a baseline data set as defined in Annex A of this agreement.

HMRC and DWP consider that the disclosure of information to the Home Office is necessary and proportionate because the exchange will assist in supporting the government's commitment to crack down on illegal working and abuse of immigration control/benefits system and reducing cost through the following objectives:

- 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 intelligence which will inform and contribute towards effective decision making.

## 2. Legal Basis

### **From HMRC to Home Office**

#### **Legal Gateway**

Section 17 Commissioners of Revenue and Customs Act 2005 (CRCA) (to be read in conjunction with sections 18 and 20 of that Act and section 19 Anti-Terrorism, Crime & Security Act 2001)

Section 36 Immigration, Asylum & Nationality Act 2006

Section 40 UK Borders Act 2007

Section 41 UK Borders Act 2007

### **From Home Office to HMRC & DWP**

#### **Legal Gateway**

Section 21 Borders, Citizenship & Immigration Act 2009

Section 36 Immigration, Asylum & Nationality Act 2006

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

### **From DWP to Home Office**

#### **Legal Gateway**

Should it say: Section 20 of the Immigration and Asylum Act 1999 as amended by Section 55 of the Immigration Act 2015 allows DWP to supply information they hold for Social security purposes to Home Office to use for specified immigration purposes.

### 3. Purpose of the agreement

**This exchange has six main objectives:**

1. From those records successfully matched, identify any individuals who are either in receipt of benefits payable by HMRC and/or DWP and/or are employed and/or self employed
2. For Home Office to confirm with HMRC and DWP that those identified by HMRC / DWP as being in receipt of benefits or employed either have no lawful right to access said benefits, or have no lawful right to seek and take paid employment.
3. For Home Office to generate intelligence in the form of new addresses, dependants and evidence of employment (which will help in tracing known absconders, individuals that Home Office have lost contact with and may now be in breach of their immigration conditions, which in turn will aid in the progression and conclusion of outstanding cases as well as combat illegal working)
4. For Home Office to obtain the National Insurance Number for all matched cases, which can be used in any subsequent data matching exercises between the two departments.

**Benefits of the exchange: From records successfully matched the benefits to all parties will be:**

- The opportunity to stop benefits or credits payments to those not entitled, resulting in financial savings for HMRC and DWP
- Identify instances of illegal working
- 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 Number 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

## 4. Procedure

### Home Office

A regular monthly data set of records will be sent to HMRC. The data will be extracted from the initial baseline data set (see Annex A).

The minimum data set supplied to HMRC will be:

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

HO I & SD will send the data via the GSI network, or securely via HMRC GSI email network to HO or DWP secure GSI network, from and to agreed contact points. HMRC have the right to reject the inbound data file if it does not meet specification.

HO 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 RTI payment data provided by HMRC.

A rewash of RTI data will be required every three months for those individuals showing evidence of payment of salaries within the last month to see if they were in continuous employment during this period and since the nudge letter was issued.

### HMRC – RIS DAT

In response HMRC will provide Home Office and DWP with confirmation that the individual matches a record held by HMRC and supply:

- (Where appropriate) extract data from records taken from the previous and current tax years only.
- The first 5 agreed fields of HO data for linking the data back to HO records namely:
  - Dash reference (taken from the ISD Hub)
  - Dash source (taken from the ISD hub)
  - CID per ID
  - Full Name
  - DOB

HMRC will send the data via the GSI network, or securely via HMRC GSI email network to HO or DWP secure GSI network, from and to agreed contact points.

The external e-mail mailbox has been created for receiving the information from HMRC.

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## **DWP Data and Analytics**

### **DWP will take data from HMRC flagged cases**

DWP will receive all matched personal details data from HMRC namely;

- Up to 5 addresses from HO
- Up to 4 email addresses from HO
- Up to 4 mobile numbers from HO

Potential and no match cases, DWP will attempt to trace through Customer Information System (CIS). All matches will check for any benefit entitlement as customer or partner.

### **DWP (Data Analytics) will return data on confirmed and attempted matches to Home Office and specifically supply**

- Confirmation of any benefit(s) in payment (method to be agreed)
- The first 5 agreed fields of HO data for linking the data back to HO 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 HO:
  - Any NINO traced
  - Whether the individual is in receipt of benefits either as customer or partner or both
  - Whether the address held by DWP matches any of those supplied by HO or HMRC (if so which)
  - Where DWP address does not match, supply DWP address
  - 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.
- On receipt of matched data from the DWP, I & SD will confirm to DWP that the records identified were correctly matched and will confirm the individual's current immigration status including right to work and right to access public funds.
- DWP will then take the required action to adjust or cease benefit as appropriate.
- On receipt, HO will transfer DWP data 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 within HO data security instructions.

Further details on the procedure are provided in Annex D of this document.

### **Roles of each party to the pMoU**

#### **Home Office:**

- Identify the appropriate information required to make the search from Home Office CID and CRS records
- Provide the information to HMRC in a Microsoft Excel format via the Collaborate data sharing platform which runs entirely on the GSI network or securely via Home Office GSI email network to HMRC secure GSI network from and to agreed contact points
- On receipt of matched data from HMRC, I & SD will confirm to HMRC that the records identified were correctly matched and will confirm the individual's current immigration status including right to work and right to access public funds
- Where there is an indication that HO identify information that may be of use in terms of detecting abuse to the benefit, credit or tax collection systems, i.e. confirmation that the individual has no lawful immigration status in the UK, this information will be passed to HMRC under the terms of the umbrella MoU. HO will check the data received from HMRC against their systems and will confirm the current immigration status for those individuals to HMRC. HMRC will then consider the risk to revenue and deal with the case appropriately.
- On receipt, HO will transfer HMRC data 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 within HO data security instructions
- Only store the information for as long as it there is a business needs to do so. CID/CIS will be updated with the relevant information only if there is a match.
- Any queries regarding matches can be raised by emailing: .....

#### **Role of HMRC:**

- Identify the appropriate information required to make the search from HMRC records
- On receipt, move the data received from the HO 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 within HMRC data security instructions
- Only retain the information for as long as it takes to complete the matching exercise.
- Only allow access to authorised staff who have the appropriate level of security clearance (minimum of CTC level)
- Match the data to 3<sup>rd</sup> party data sets obtained under HMRC powers. Where HMRC hold a statutory power or have a MoU with the 3<sup>rd</sup> party allowing disclosure to the HO, they will provide information from this data

#### **Role of DWP**

- Identify the appropriate information required to make the search from DWP records
- On receipt, move the data received from the HO 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 within DWP data security instructions

- Only retain the information for as long as it takes to complete the matching exercise.
- Only allow access to authorised staff

### **Results of the exercise**

The data exchange will be facilitated through the HO I &SD who will own and record the delivery of the exchange.

The results of the exercise will allow HO to:

- (a) Identify those individuals who are working illegally
- (b) Identify those individuals who are claiming and receiving benefits to which they are not entitled
- (c) Establish new address and contact details for individuals of interest to the HO

The results of the exercise will be evaluated to:

- (a) Ensure the exercise has proven to be beneficial in terms of new and relevant information obtained by the HO
- (b) Identify the anticipated percentage 'hit' rate to help establish which data sets used for the exercise were most effective



## 5. Security and Assurance

### Home Office, HMRC and DWP agree 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 the principles set out in HM Government [Security Policy Framework](#), issued by the Cabinet Office, when handling, transferring, storing, accessing or destroying information. **In this instance the Home Office, HMRC and DWP will only store the data until the data matching exercise is complete after which the data will be destroyed.**
- 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. Any loss of spreadsheets or subsequent wrongful disclosure of taxpayer information will be reported within 24 hours of becoming aware to:
  - Any disputes, loss of confidentiality or integrity relating to this information should be reported to ..... Or ..... and, if not resolved, escalated to .....
  - For HO: .....
  - For DWP: .....
- Apply the appropriate baseline set of personnel, physical and information security controls that offer an appropriate level of protection against a typical threat profile 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.
- Allow HMRC and DWP Internal Audit to carry out an audit to help in deciding whether HMRC/DWP should continue to provide the data, upon request
- Provide written, signed assurance that they have complied with these undertakings regularly upon request

### Termination

- Either Partner can terminate this MOU, without giving a reason, on expiry of one (1) month's written notice to the other
- Either Partner can terminate this MOU with immediate effect, where another Partner breaches any of its obligations to this MOU
- Termination notices should be addressed to the signatories to this MOU
- In the event of termination, data will cease to be shared under the terms of this agreement.

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

Nothing in this Memorandum of Understanding will limit the receiving department's legal obligations under the Data Protection legislation.

All the information transferred by HMRC and DWP should be relevant, necessary and proportionate to enable Home Office to carry out their task or process.

HM Revenue and Customs and Department for Work and Pensions 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, DWP and Home Office 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 and DWP FOI requests must be notified to Central Policy FOI Team who will engage with the central FOI team in the supplying organisation.

## **8. Direct, (or browser) Access specific expectations**

Not applicable

## **9. Costs/charges**

At this point in time, no charges apply. However, this MoU will be reviewed at appropriate points in its life-cycle where its value to both Departments will be evaluated and its on-going viability considered including whether charging is to be introduced.

## 10. Contact details

	For HMRC Data Analytics Team	For HMRC	For DWP Data Strategy Team	For Home Office
Name	.....	.....	.....	.....
Job Title	.....	.....	.....	.....
Team	.....	.....	.....	.....
GSI email	.....	.....	.....	.....
Telephone	.....	.....		
Deputy's name	.....	.....	.....	.....
Deputy's GSI email	.....	.....	.....	.....
Deputy's telephone	.....	.....	.....	

## 11. Reporting and review arrangements

This agreement will be reviewed on a quarterly basis as a minimum, or sooner at the request of any of the parties to the agreement.

## 12. 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 10. If these cannot be resolved they should be reported, in writing to:

	For HMRC	For Home Office	For DWP
Name	.....	.....	.....
Job Title	.....	.....	.....
Team	.....	.....	.....
GSI email	.....	.....	.....
Telephone	.....	.....	

### 13. Signatories

<p><b>For HMRC</b></p>  <p>..... (Signature)</p> <p>..... (Name)</p> <p>..... (Role)</p> <p>..... (Date)</p>  <p><b>For DWP</b></p>  <p>..... (Signature)</p> <p>..... (Name)</p> <p>..... (Role)</p> <p>..... (Date)</p>	<p><b>For Home Office</b></p>  <p>..... (Signature)</p> <p>..... (Name)</p> <p>..... (Role)</p> <p>..... (Date)</p>
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### 14. Document Control Personnel

Key personnel	Name & role	Organisation (Team)
Author	.....	Home Office
Approvers	..... David Frazer	HMRC DWP
Review Control	..... .....	HMRC HMRC Customer Strategy & Tax Design

**15. Version History**

Version	Date	Summary of changes	Changes marked
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	Review of MoU version 2 sent to stakeholders for comments	

**16. Review dates**

Version	Publication date	Review date

## 17. Glossary of Terms and Abbreviations

Definition	Interpretation
<b>Ad Hoc Transfer</b>	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
<b>Data Controller</b>	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'
<b>Data Processor</b>	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'
<b>Data Protection Legislation</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, including where applicable the guidance and codes of practice issued by the Information Commissioner
<b>Direct Access</b>	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. This agreement will require specific terms and conditions ensuring that access is appropriate and correctly applied, managed and recorded.
<b>FoIA</b>	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.
<b>Granting Access</b>	The governance and authority surrounding the authorisation of a person to have access to a system.
<b>Information Asset Owner (IAO)</b>	means the individual within a directorate, normally the Director, responsible for ensuring that information is handled and managed appropriately
<b>Law</b>	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
<b>Provisioning Access</b>	The technical channels through which access is made possible, including the request tools associated with this.
<b>Public Sector Body</b>	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.
<b>Regulatory Bodies</b>	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

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<b>Senior Information Risk Owner (SIRO)</b>	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.
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Abbreviation	Description
CRCA	The Commissioners for Revenue and Customs Act
DWP	Department for Work and Pensions
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