



Valuation Office
Agency

Information Sharing Agreement

between

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

and

Braintree District Council

for the

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

Date: January 2017

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1. Glossary

[To also include any terms used by the other party/parties]

The Billing Authority or BA	Braintree District Council
CRCA	The Commissioners for Revenue and Customs Act 2005
Data Controller	Has the meaning set out in section 1 of the Data Protection Act 1998.
Data Processor	Has the meaning set out in section 1 of the Data Protection Act 1998.
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.
DPA	The Data Protection Act 1998
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.
Hard copy	Computer output printed on a physical object, normally paper, or a record which can be read without the use of any device.
HMRC	Her Majesty's Revenue and Customs
ISA	The Information Sharing Agreement, which details the information being shared, the reason it is being shared and how it will be transferred.
ISP	The Information Sharing Protocol covers the overarching arrangements for all information shared.
LGFA 1988	The Local Government Finance Act 1988
MOU	Memorandum of Understanding (may also be referred to as an ISA).
Personal Data	Means information relating to a living individual who can be identified (a) from the data, or (b) from the data and other information which is in the possession of, or is likely to come into the possession of, the Data Controller. Personal data is categorised into: people personal data, property personal data or sensitive personal data, but is mainly either people personal data or property personal data.
Qualifying Purpose	The meaning as defined in S63A LGFA 1988.
Soft copy	An electronic or digital copy of some type of information, where the computer output can be displayed on a screen.
VOA	Valuation Office Agency

2. Introduction

- 2.1.** This Information Sharing Agreement (ISA) sets out the specific information sharing arrangements for the sharing of information (as specified in section 4) by the Valuation Office Agency (VOA) with the Billing Authority.
- 2.2.** Overarching arrangements covering all information shared by the VOA with the Billing Authority are covered in the Information Sharing Protocol (ISP) dated January 2017.

3. Legal basis

- 3.1.** The reason for sharing information is to share ratepayers' information between the VOA and the Billing Authority in accordance with the Enterprise Act 2016 to:
 - reduce the administrative burden in the business rates system and apply the Government's 'tell us once' policy to business tax
 - make sure ratepayers no longer have to give largely the same information to local government as they do to the VOA
 - reduce the administrative burden in the business rates system by creating an information gateway between the VOA and local government which will allow for the legal and safe transfer of business rates information.
- 3.2.** The legal basis for sharing this information is Section 63A of the Local Government Finance Act 1988 (LGFA 1988), as amended by the Enterprise Act 2016: "An officer of the Valuation Office of Her Majesty's Revenue and Customs may disclose Revenue and Customs information to a qualifying person for a qualifying purpose".

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

- 4.1.** The quantity and coverage of information shared will be directly related to, and reasonable for, the purpose of sharing. The VOA reserves the right to limit the information provided to what it considers to be necessary and proportionate to meet the stated purpose.
- 4.2.** The information is defined and the purpose(s) it may be used for are detailed in the table in Annex C.
- 4.3.** In limited circumstances information may be provided that is not listed in Annex C. This will only occur where the Billing Authority can demonstrate it is needed for a stated qualifying purpose. As directed in 4.1, the information will only be provided when the VOA considers it is reasonable and proportionate to do so. Additionally, the VOA reserves the right not to provide the information even if these conditions are met.
- 4.4.** Any information provided under 4.3 will be subject to the terms and conditions in this ISA and those in the overarching Information Sharing Protocol (ISP) and the Billing Authority acknowledge that a statement to this effect when the information is provided is sufficient to bind them to this.

5. Information use, handling, security and assurance

- 5.1.** Information will be used by the Billing Authority for the sole purposes for which it is provided (as shown in Annex C, or as stated when the information is provided) in relation to Part 3 of the Local Government Finance Act 1998.
- 5.2.** The VOA agrees to share the information to assist the Billing Authority with their functions set out in Part 3 of the LGFA 1988, excepting any purpose related to recovery and enforcement of Non-Domestic Rates as defined within Sections 3, 4 and 4A of Schedule 9, LGFA 1988.
- 5.3.** On termination of this agreement, the Billing Authority will securely destroy the information in whatever form it is held in accordance with the security requirements of the ISP.
- 5.4.** The VOA reserves the right to undertake audit compliance activity with the Billing Authority in accordance with the ISP.
- 5.5.** This information is classified as 'OFFICIAL ' in accordance with Government Security Classifications, unless otherwise stated.
- 5.6.** Information security incidents must be dealt with in accordance with the ISP.

6. Onward disclosure

- 6.1.** Onward disclosure of this information is permitted only with the explicit consent of the VOA. The Billing Authority will disclose the information to the extent and for those purposes permitted by the ISP and this ISA only, and agree that any use of the information other than that provided in the ISA is strictly prohibited. The VOA will treat any such disclosure as an information breach under the terms of the ISP.
- 6.2.** The VOA agrees to permit onward sharing, to named third parties, where the Billing Authority is operating within a shared partnership or shared services or has appointed a service provider in line with the Local Authorities (Contracting out of Tax, Billing, Collection and Enforcement Functions) Order 1996. This is subject to the following conditions:
 - The Billing Authority puts in place an agreement with the same terms and conditions as this ISA and the overarching ISP.
 - The third party is to be the Data Processor for Data Protection Act 1998 (DPA) purposes.
 - The Billing Authority have confirmed in writing below that this agreement is in place.
 - If the third party is not subject to the Freedom of Information Act 2000 (FoIA), then no powers under the FoIA are transferred by the agreement.
 - The third party agree to co-operate fully with any FoIA requests received by the VOA and/or the Billing Authority.
 - The only permitted use is for the use stated in Annex D.
 - The third party will delete the information when they no longer have a business need related to the stated purposes to retain it.
 - The VOA also retains the right to audit any recipient parties' compliance with the requirements of this ISA and the requirements of the overarching ISP. In such

instances the VOA will require the Billing Authority to facilitate liaison with the recipient party to enable compliance checks to be carried out.

6.3. The named parties, purpose for sharing and conditions for onward disclosure are set out in Annex D.

6.4. Section 63C of the LGFA 1988 makes information relating to a person disclosed under sections 63A or 63B exempt information by virtue of section 44(1)(a) of the Freedom of Information Act 2000 (prohibition on disclosure). Any disclosure resulting from a FOI request in contravention of Section 63C of the LGFA 1988 is a criminal offence.

6.5. In these circumstances the Billing Authority has a duty to ensure that any recipient of onward provision (the third party) will hold and handle the information in line with this ISA and the requirements of the overarching ISP, except the third party will become a Data Processor. VOA consent for onward disclosure is on this basis only.

6.6. In addition the Billing Authority should ensure the named third parties in Annex D are aware that the VOA does not grant them any rights for further onward disclosure or for uses other than the stated purpose.

7. How often will the information be shared?

7.1. The information will not be shared indefinitely. The VOA will only provide it whilst the VOA hold the information and whilst the VOA are legally able to provide it.

7.2. Annex C provides details of the frequency of the provision of information.

8. Transfer of information

8.1. Information will be transferred in accordance with VOA security policy and by means approved by the VOA Information Security Manager.

8.2. To support information transfer by email the Billing Authority will provide assurance that they hold a current Public Services Network (PSN) Code of Connection certificate and meet the PSN Code of Connection requirements.

8.3. The method for sharing information is set out in Annex C.

9. Commencement and review

9.1. This ISA will come into force from the date it is fully signed by both the VOA and the Billing Authority.

9.2. This ISA will be reviewed by both parties on an annual basis.

9.3. Reviews of this agreement can be called at any time by representatives of either organisation.

9.4. A version history for this agreement is shown at Annex A.

10. Costs/charges

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

11. Issue management

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

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

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

Signed on behalf of the Valuation Office Agency

Signature



Print Name

Thomas Lindie

Position

Information Asset Owner and Director Non-Domestic Rating

Date

13/01/2017

Signed on behalf of

Signature



Print Name

Ian Hunt

Position

Head of Governance

Date

2/2/17

Annex A - Version history

Version	Date	Summary of changes
1.0	August 2016	Creation
1.1	August 2016	VOA review
1.2	October 2016	VOA review
2.0	December 2016	Final - shared
2.1	January 2017	Final - published

Annex B - Contacts

Contact	Email address	Responsibility
VOA: Security	security.offshoring@voa.gsi.gov.uk	Approval for off-shoring information outside the UK
VOA: Security	security@voa.gsi.gov.uk	Security and security incidents
VOA: Local Authority Relationship Manager Team	ratesretention@voa.gsi.gov.uk	Reporting and escalating issues
VOA: Information Law and Disclosure (ILD) Team	imd@voa.gsi.gov.uk	Review and amendments to ISAs
VOA: ILD Team	foi@voa.gsi.gov.uk	FoIA requests
The Billing Authority		

This schedule can be updated without the need for signatories to validate through signature.

Annex C – Information to be shared

Ref	Information	Summary/description	Frequency	Method	Qualifying purpose or reason for provision	Legal basis
1	Information to assist in identifying the occupier	Dataset showing known contacts for properties where the Rating Lists have been altered	Weekly	BATrans	Establishing liability to and billing of business rates	Reg 17 The Non-Domestic Rating (Alterations of Lists and Appeals) (England) Regulations 2009 S43 & S45 (Part 3) LGFA 1988
2	Information to assist in identifying the occupier	Answer to queries for VOA information on contacts for properties where the Rating Lists have been altered	Ad Hoc	Email	Establishing liability to and billing of business rates	Reg 17 The Non-Domestic Rating (Alterations of Lists and Appeals) (England) Regulations 2009 S43 & S45 (Part 3) LGFA 1988
3	Information to assist identification of the hereditament	Provide information to supplement the Rating List entry to allow the location of the hereditament to be established	Ad Hoc	Email	Establishing liability to and billing of business rates	Reg 17 The Non-Domestic Rating (Alterations of Lists and Appeals) (England) Regulations 2009. S43 & S45 (Part 3) LGFA 1988
4	Draft Rating List	Dataset showing the Draft Rating List	At Revaluation	BATrans	Deposit of the Draft Rating List	S41 (Part 3) LGFA 1988
5	Compiled Rating List	Dataset showing the Compiled Rating List	At Revaluation	BATrans	Deposit of the Compiled Rating List	S41 (Part 3) LGFA 1988
6	Update Schedules	A schedule of alterations to Rating Lists	Weekly	BATrans	Maintain the Rating List and establish liability of a ratepayer	Reg 17 The Non-Domestic Rating (Alterations of Lists and Appeals) (England) Regulations 2009 S43 & S45 (Part 3) LGFA 1988

7	Minor List change schedule	A schedule of cleared Minor Rating List (MRL) cases which result in a change	Weekly	BATrans	To maintain the Rating List and establish liability of a ratepayer	Reg 17 The Non-Domestic Rating (Alterations of Lists and Appeals) (England) Regulations 2009 S43 & S45 (Part 3) LGFA 1988
8	Transition certificate report	A list of transitional relief certificates served for each rating list	Weekly	Dataset BATrans	To maintain the Rating List and establish liability of a ratepayer	Reg 17 The Non-Domestic Rating (Alterations of Lists and Appeals) (England) Regulations 2009 S43 & S45 (Part 3) LGFA 1988
9	Rating List no action schedule	A schedule of no-actioned BARs and VORs	Weekly	Dataset BATrans	To monitor outcomes of their reports. To assist the BA with their duty to inform the Valuation Officer that a list requires alteration under Sch 9 6(1) LGFA 1988	S62 (Part 3) LGFA 1988
10	Rating Lists (snapshot) – at a specific date	Snapshot of the full Rating List provided as a dataset	Four times per year	Dataset BATrans	To maintain the Rating List and establish liability and billing of a ratepayer through BAs quality assuring their version of the Rating List	Reg 17 The Non-Domestic Rating (Alterations of Lists and Appeals) (England) Regulations 2009 S43 & S45 (Part 3) LGFA 1988

11	Find Your Business Rates Valuation (FYBRV)	Provide the BA with legitimate access to the web based application 'FYBRV' solely for this qualifying purpose. This also includes access for an authorised representative of the BA, or a person or company providing the BA with information or products for this qualifying purpose	Daily	Web based application	To assist the BA with their duty to inform the Valuation Officer (VO) that a list requires alteration under Sch 9 6(1) of the LGFA 1988 To assist the BA to calculate NDR income which is defined in regulations. As a result BAs must make provisions for appeals when calculating Non-Domestic Rating income	S62 (Part 3) LGFA 1988. The Non-Domestic Rating (Rates Retention) Regulations 2013 Schedule 7B is made under S59A (Part 3) LGFA 1988
12	VOA rating list downloads	Provide the BA with legitimate access to the VOA Rating List downloadable property data solely for this qualifying purpose. This also includes access for an authorised representative of the BA, or a person or company providing the BA with information or products for this qualifying purpose	Daily	Web based download	To assist the BA with their duty to inform the Valuation Officer that a list requires alteration under Sch 9 6(1) of the LGFA 1988 To assist the BA to calculate NDR income which is defined in regulations. As a result BAs must make provisions for appeals when calculating Non-Domestic Rating income	S62 (Part 3) LGFA 1988. The Non-Domestic Rating (Rates Retention) Regulations 2013 Schedule 7B is made under S59A (Part 3) LGFA 1988

13	VOA summary valuation downloads	Provide the BA with legitimate access to the VOA Rating List downloadable property data solely for this qualifying purpose. This also includes access for an authorised representative of the BA, or a person or company providing the BA with information or products for this qualifying purposes	Daily	Web based download	To assist the BA with their duty to inform the Valuation Officer that a list requires alteration under Sch 9 6(1) of the LGFA 1988 To assist the BA to calculate NDR income which is defined in regulations. As a result BAs must make provisions for appeals when calculating non-domestic rating income	S62 (Part 3) LGFA 1988. The Non-Domestic Rating (Rates Retention) Regulations 2013 Schedule 7B is made under S59A (Part 3) LGFA 1988
14	Interested Persons Proposals (IPP) lists	List of outstanding and settled proposals and appeals, including details of settlement	Monthly	Dataset BATrans	As required the Valuation Officer shall send a copy of a proposal to the relevant authority	Reg 9 The Non-Domestic Rating (Alterations of Lists and Appeals) (England) Regulations 2009 S62 (Part 3) LGFA 1988 (Schedule 9 (9))

15	Aggregate data	<p>A statistical representation of the number of hereditaments and their total RV by total hereditaments and by class of hereditament for:</p> <ul style="list-style-type: none"> • Outstanding proposals and appeals • The Rating list at the beginning of each year <p>Alterations to the list due to settled IPPs and appeals, and completed reports. This also includes effect on RV and counts of hereditaments due to the alterations</p>	Twice a year	Dataset BATrans	Aggregation of information already provided through update schedules	Reg 17 The Non-Domestic Rating (Alterations of Lists and Appeals) (England) Regulations 2009. S43 & S45 (Part 3) LGFA 1988
16	Validity of Proposal (VP) Schedule	A list of IPP cases cleared as having been invalidly made	Weekly	Dataset BATrans	As required the Valuation Officer shall send a copy of a proposal	Reg 9 The Non-Domestic Rating (Alterations of Lists and Appeals) (England) Regulations 2009 S62 (Part 3) LGFA 1988 (Schedule 9 (9))
17	Statistical analysis of totals for full list	A statistical analysis of numbers and rateable values of all hereditaments shown in the 2010 Rating List	Monthly	Dataset BATrans	Aggregation of information already provided through update schedules	Reg 17 The Non-Domestic Rating (Alterations of Lists and Appeals) (England) Regulations 2009 S43 & S45 (Part 3) LGFA 1988
18	Rates Retention Newsletter	An update from the VOA	Twice a year	BATrans	To assist the BA to calculate NDR income which is defined in regulations. As a result BAs must make provisions for appeals when calculating Non-Domestic Rating income	The Non-Domestic Rating (Rates Retention) Regulations 2013 Schedule 7B is made under S59A (Part 3) LGFA 1988

19	Rating withdrawal and dismissal schedule	A schedule of withdrawn and dismissed IPP cases	Weekly	Dataset BATrans	To assist the BA to calculate NDR income which is defined in regulations. As a result BAs must make provisions for appeals when calculating Non-Domestic Rating income	The Non-Domestic Rating (Rates Retention) Regulations 2013 Schedule 7B is made under S59A (Part 3) LGFA 1988
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Annex D – Explicit consent for onward disclosure

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

1. The VOA provide explicit consent for the Billing Authority to share the information set out in Annex C to this agreement, or otherwise provided under this agreement, to a named party subject to the terms in 2 and 3 below.
2. This consent is given only when the following conditions are met:
 - A shared partnership agreement between the Billing Authority and [named in section A below] for business rates billing being in place,
 - or
 - The (service provider named in section B below) are delivering the Billing Authority’s functions in relation to business rates billing only and have been appointed in line with the Local Authorities (Contracting out of Tax, Billing, Collection and Enforcement Functions) Order 1996.
3. This consent is given only when the following conditions are met:
 - The Billing Authority will only share information with parties listed in the table above and for the purposes stated above, those being the purposes for which the partner or service provider are contracted to provide services.

- The Billing Authority has a signed agreement with the partner or service provider that requires them to equally hold them to the terms in this ISA and the overarching ISP, except they become a Data Processor for purposes of the Data Protection Act 1998.
- Responsibilities under the FoIA are not to be transferred.
- The Billing Authority have confirmed in writing below that this agreement is in place.
- The Billing Authority are assured that these standards are being applied.
- The VOA retain the right to seek assurances that these standards are in place amongst any parties to whom the information is disclosed under this ISA.
- The VOA also retain the right to audit any recipient parties' compliance with the requirements of this ISA and the requirements of the overarching ISP. In such instances the VOA will require the Billing Authority to facilitate liaison with the recipient party to enable compliance checks to be carried out.

Signed on behalf of the Billing Authority

Section A - Shared partnerships

Named shared partnership:

Billing authorities included in partnership:

..... Date partnership was established:

Date for review of partnership or end date:

I confirm the named party(ies) above are aware of the requirements of this ISA and there is a signed agreement in place to assure that standards are in place to meet these and are being applied.

Signature **Print Name**

Position

Date

Section B - Service providers

Name of service provider:

Date contract was signed:

Date for review of contract or end date:

I confirm the above named party(ies) have been appointed in line with the Local Authorities (Contracting out of Tax, Billing, Collection and Enforcement Functions) Order 1996
I confirm the named party(ies) above are aware of the requirements of this ISA and there is a signed agreement in place to assure that standards are in place to meet these and are being applied.

Signature **Print Name**

Position

Date