



Valuation Office
Agency

Information Sharing Agreement - Principal Agreement

between

Valuation Office Agency (an Executive Agency of HMRC)

and

Scottish Assessors

Date: 31st May 2016

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Glossary

CRCA	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	Data Protection Act 1998
FoIA	<p>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.</p> <p>Means the Freedom of Information (Scotland) Act 2002 and any subordinate legislation made under this Act together with any guidance and/or codes of practice issued by the Scottish Information Commissioner in relation to such legislation.</p>
HMRC	Her Majesty's Revenue and Customs
ISA	Information Sharing Agreement.
PERSONAL DATA	<p>Means data 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</p> <p>Personal data is categorised into: people personal data; property personal information or sensitive personal information; but is mainly either people personal data or property personal information.</p>
SAA	Assessors in Scotland who for the purposes of this document will be referred to as the Scottish Assessors Association
VOA	Valuation Office Agency

1. Introduction

- 1.1. This Information Sharing Agreement (ISA) is not intended to be legally binding and no legal obligations or legal rights shall arise between the Parties from the provisions of the agreement.
- 1.2. This ISA sets out the overarching arrangements for all data that is shared between Valuation Office Agency (VOA) and the Scottish Assessors Association (SAA)
- 1.3. The agreement details the information being shared, the reason it is being shared and how it will be transferred.

2. Parties

2.1. The parties to this agreement are:

- a) Valuation Office Agency (an executive Agency of Her Majesty's Revenue and Customs), Wingate House, 93/107 Shaftesbury Avenue, London W1D 5BU.
- b) Scottish Assessors

3. Legal basis of provision and confidentiality

- 3.1. VOA and SAA will only share information when it is legally able to do so
- 3.2. VOA is subject to the Commissioners for Revenue and Customs Act 2005 (CRCA) which covers the confidentiality of information held by the VOA, when it is lawful to disclose that information and legal sanctions for wrongful disclosure. VOA is not permitted to disclose information except in certain limited circumstances, including, for the purposes of its functions, where there is a legislative gateway or with customer consent.
- 3.3. Section 18 (2) (a) of the Commissioners for Revenue and Customs Act (CRCA) 2005 allows sharing of data / information in support of a function, as long as it is reasonable & proportionate to do so.
- 3.4. The Non-Domestic Rating (Information) Act 1996 s 1 provides that;-
 - (1) Where a rating official requests another rating official to disclose any information in order to assist him in the performance of his statutory functions, the other official shall not be prevented from so disclosing the information merely because it is held by him in connection with his statutory functions.
 - (2) Rating official means a valuation officer or an assessor; and "statutory functions" means -
in relation to a valuation officer, functions under Part 3 of the Local Government Finance Act 1988; ..and in relation to an assessor, functions under the Valuation Acts as defined in section 183(1) of the Local Government etc. (Scotland) Act 1994

- 3.5. The SAA and VOA will treat all information supplied by the other party as confidential.
- 3.6. There will be no onward disclosure to any third party unless with the explicit consent of the other party, unless and on a restricted basis as part of appeal negotiations and presentation of appeal cases.
- 3.7. That only people with a genuine need can see the information and they will be made aware that their access to the information is on these conditions
- 3.8. Both organisations are legally obliged to handle personal information according to the requirements of the Data Protection Act 1998 and the Human Rights Act 1998.
- 3.9. The VOA will maintain a record of the type of information exchanged. An appropriate security marking will be attached to the information exchanged.

4. Information use, transfer, handling, security and assurance

- 4.1. The information is confidential and is being provided to enable the VOA and SAA to value and defend valuations for non-domestic rating purposes.
- 4.2. Any transfer between SAA and VOA will be from a secure gcsx e mail account to a secure gsi e mail account or to a secure PSN compliant network.
- 4.3. It is understood that the information is exempt from FOIA when held by the VOA so any FOI request received by the Scottish Assessors Association will not be disclosed to any outside organisation except with the explicit prior consent of the VOA and/ or permitted by law.
- 4.4. VOA information must be transferred securely to the Scottish Assessors with the prior approval of the VOA Data Guardian. Assessors' information must similarly be transferred securely to the VOA in accordance with their Information Security Policies.
- 4.5. The party receiving the information will ensure that they:
 - a) only use the information for the reason / purpose that it was provided;
 - b) store information received, securely at all times, and in accordance with Assessors' Records Management Policies or VOA central government standards and in accordance with the principles of ISO27001, for example, in secure premises and on secure IT systems;
 - c) ensure that only people who have a genuine business need to see the information will have access to it (reviewing the access at frequent intervals), that these individuals have received appropriate training and have undergone the appropriate level of security clearance;
 - d) report any information losses, wrongful disclosures or breaches of security relating to the information supplied by VOA or Assessors to the designated contacts immediately (within 24 hours of becoming aware). This includes

- advising and consulting with VOA/SAA on the appropriate steps to take, e.g. notification of the Information Commissioner's Office;
- e) only hold information while there is a business need to do so and destroy it in line with Assessors' Records Management Retention and Disposal Policies or VOAs [HMG Security Policy Framework](#) and the principles of ISO27001. This must include the secure destruction / deletion of data in both hard and soft copy;
 - f) regularly review any risks to the information and the effectiveness of measures taken to mitigate those risks.

4.6. On request, the SAA and VOA will provide written assurance (for example, a certificate of assurance) that they have complied with these undertakings.

5. Details of the information to be shared between the VOA and the SAA

5.1. The quantity and coverage of information shared will be directly related to, and proportionate for, the purpose of harmonisation.

5.2. The information can include Rating Manuals and Practice Statements, Practice Notes even in draft and unpublished form.

5.3. This agreement includes the sharing of legal opinions with permission of counsel.

5.4. The agreement covers rental information specific to a property or properties including:

- The address and postcode of the property (the hereditament);
- The VOA Unit;
- Lease and rental details including the source of the information disclosed;
- The adjusted rent and the effective date of the rent;
- The rent in terms of RV;
- The relevant turnover;
- Rent as a percentage of turnover;
- Percentage increase on review (where completed);
- Analysis;
- Total area in terms of main space;
- Price per square meter in terms of main space;
- Categories;
- Rent status and remarks.

5.5. The agreement covers Receipts and Expenditure valuations specific to a property or properties including:

- The address and postcode of the property (the hereditament);
- The VOA Unit;
- Analysis model adopted;
- Details of any valuation scheme derived from R&E analysis, but excluding the individual analyses used to inform the scheme;

- Rent as a percentage of turnover;
- Due to actual accounts data being sensitive and of a confidential business nature actual accounts information, together with its analysis, is specifically **excluded** from this information exchange agreement. This is in line with the informal Codes of Practice the VOA has voluntarily agreed with various industry bodies.

5.6. The agreement covers Contractor's Basis valuations specific to a property or properties including:

- The address and postcode of the property (the hereditament);
- The VOA Unit;
- Evidence of construction cost data
- Cost/ sqm adopted for stage 1 of Contractor's Basis valuations
- Typical adjustments made at stage 2 and why
- Evidence of land value capital transactions for stage 3
- Details of value/ha adopted for stage 3
- Details of percentages of ERC approaches adopted at stage 3

5.7. Any information shared that contains sensitive information with have a protective marking of Official Sensitive.

6. Responsibilities under the Data Protection Act 1988 (DPA)

6.1. Information supplied under this ISA and Information Exchanges may contain personal data. Under the Data Protection Act 1998, personal data is information relates to a living person whose identity can be deduced from it by itself or in combination with other information held by the other party.

6.2. The SAA and VOA must comply with the Data Protect Act when handling personal data.

6.3. The SAA and VOA must obtain prior approval from the other party should information be transferred to a country or territory outside the EEA (contact: VOA IT Security see Annex B).

6.4. On receipt of the information the SAA or VOA becomes the Data Controller for the purposes of the Data Protection Act 1998.

7. Responsibilities under the Freedom of Information Act 2000 or Freedom of Information (Scotland) Act 2002 (FoIA)

7.1. Information held by the VOA or Assessors for statutory functions that either directly identifies a person or enables their identity to be deduced from it, is exempt from disclosure. As a result, such information should be protected from such disclosure when in the VOA or Scottish Assessors' possession.

7.2. Should the SAA or VOA receive a request under FoIA, for any of the information provided the SAA or VOA must make the other party aware where information relates to a living person or whose identity can be deduced from it.

7.3. VOA and Scottish Assessors will cooperate with each other in order to ensure any requirements under FoIA are met.

8. Intellectual property rights

8.1. Information supplied by VOA may include information from Royal Mail Postcode Address Finder (PAF®).

8.2. Royal Mail Group Limited is the owner of intellectual property rights in the database known as PAF®. Where elements of PAF are within the information supplied, the VOA and Scottish Assessors are not given any right to use PAF.

8.3. Information supplied by VOA is in Crown ownership and protected by Crown Copyright and Crown Database rights.

9. Issue Management

9.1. Any issues must be reported to the designated contacts listed in Annex B.

9.2. If it is not possible to resolve an issue in 10 working days or the issue may have a negative impact on either VOA, or Scottish Assessors, it will be escalated to the respective senior management teams.

9.3. Senior management teams will be briefed in the issue including what steps have been taken to resolve the issue and any remaining barriers. They will agree any further action which could include contingency arrangements and negotiating agreed solutions.

10. Security Incidents or Information Breaches

10.1. Any incident involving the other party's information (such as loss or wrongful disclosure) must be reported to the nominated security contact within 24 hours.

10.2. The report must explain the incident in detail and the steps that are being taken to address the incident. VOA and SAA can advise on how to send any sensitive details of the incident on secure channels.

11. Alterations to this agreement

11.1. If Scottish Assessors or VOA no longer requires information provided by the other party they must inform the other party so that transfers can be halted. Scottish Assessors and VOA must securely destroy all data in both hard and soft copy

when they no longer have a business need to retain it.

- 11.2. If changes to this agreement are needed, notification should be sent to the contacts listed in Annex B.

12. Costs/ charges

- 12.1. Scottish Assessors and VOA reserve the right to recover any costs associated with producing and transferring information which may be deemed significant and will be detailed in each Information Exchange
- 12.2. Such costs must be agreed before any information is delivered

13. Review of agreement

- 13.1. This agreement will be reviewed by both parties on an annual basis
- 13.2. Reviews of this agreement can be called at any time by representatives of either organisation.
- 13.3. A version history for this agreement is shown at appendix A.

14. Signatories

Signed on behalf of the Valuation Office Agency

Signature [REDACTED]

Position Director of the National Specialist Unit, VOA

Date 31st May 2016

Signed by Scottish Assessors

Assessor or Depute	Organisation	Signature	Date
[REDACTED]	[REDACTED]	[REDACTED]	03/05/2016
[REDACTED]	[REDACTED]	[REDACTED]	04/05/2016
[REDACTED]	[REDACTED]	[REDACTED]	04/05/2016
[REDACTED]	[REDACTED]	[REDACTED]	04/05/2016
[REDACTED]	[REDACTED]	[REDACTED]	04/05/2016
[REDACTED]	[REDACTED]	[REDACTED]	06/05/2016
[REDACTED]	[REDACTED]	[REDACTED]	09/05/2016
[REDACTED]	[REDACTED]	[REDACTED]	09/05/2016
[REDACTED]	[REDACTED]	[REDACTED]	09/05/2016
[REDACTED]	[REDACTED]	[REDACTED]	09/05/2016
[REDACTED]	[REDACTED]	[REDACTED]	09/05/2016
Assessor or Depute	Organisation	Signature	Date

[REDACTED]	[REDACTED]	[REDACTED]	12/05/2016
[REDACTED]	[REDACTED]	[REDACTED]	09/05/2016
[REDACTED]	[REDACTED]	[REDACTED]	25/05/2016

Annex A

Version History

Version	Date	Summary of changes
1.0		
1.1		
1.2		
1.3		

Annex B
Contacts

Contact	e-mail address	Responsibility
VOA: Security	[REDACTED]	Security and security incidents. Approval for off-shoring information outside EEA
VOA: NSU	[REDACTED]	Reporting and escalating issues
VOA: NSU	[REDACTED]	Review and amendments to ISAs
VOA: IMD	[REDACTED]	FoIA requests
SAA:		Scottish Assessors Association