



**Valuation Office
Agency**

Information Sharing Agreement

between

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

and

Scottish Assessors

Date: 05-06-2019

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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 2018.
Data Processor	Has the meaning set out in section 1 of the Data Protection Act 2018,
Data Protection Legislation	Means the Data Protection Act 2018, 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 2018
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>
GDPR	General Data Protection Regulation
HMRC	Her Majesty's Revenue and Customs
ISA	Information Sharing Agreement.
Person	"Person" includes a body of persons corporate or unincorporate, as defined in the Interpretation Act 1978
PERSONAL DATA	<p>As defined within GDPR & DPA 2018.</p> <p>"Personal data" means any information relating to an identified or identifiable living individual. "Identifiable living individual" means a living individual who can be identified, directly or indirectly, in particular by reference to:</p> <p>(a) an identifier such as a name, an identification number, location data or an online identifier, or</p> <p>(b) one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of the individual.</p> <p>An example is information about a property where the address is present.</p>

SAA	Scottish Assessors Association – for the purposes of this document, reference to “SAA” should be taken as meaning one or more individual Scottish Assessors unless stated otherwise
Special Category Data	<p>Special category data is personal data which the GDPR says is more sensitive, and so needs more protection. For example, information about an individual's:</p> <ul style="list-style-type: none"> • race; • ethnic origin; • politics; • religion; • trade union membership; • genetics; • biometrics (where used for ID purposes); • health; • sex life; or • sexual orientation
VOA	Valuation Office Agency

1. Introduction

- 1.1. This Information Sharing Agreement (ISA) will not create new legal obligations or legal rights between the Parties.
- 1.2. This ISA sets out the overarching arrangements for all data that is shared between Valuation Office Agency (VOA) and Scottish Assessors via the facilitation of 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), 10 South Colonnade, London E14 4PU.
- b) Scottish Assessors, as detailed in 14. below.

3. Legal basis of provision and confidentiality

- 3.1. VOA and Scottish Assessors 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. Scottish Assessors 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, and on a restricted basis as part of appeal negotiations and presentation of appeal cases. If a request is received under the Freedom of Information Act 2000 or Freedom of Information (Scotland) Act 2002 (FoIA), the procedure set down in Section 7 of this agreement should be followed.**
- 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 2018 the Human Rights Act 1998 and the General Data Protection Regulation.**
- 3.9. The legal basis for processing this information under GDPR is at Article 6(1)(e) which is necessary for the performance of a task carried out in the public interest.**
- 3.10. 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 Scottish Assessors to value and defend valuations for non-domestic rating purposes.
- 4.2. Transfers of information by e-mail between the Scottish Assessors and VOA must be undertaken using WinZip & Encrypt (or other Zip formats which are available to sender and receiver, and which are agreed between the parties as affording equivalent protection) unless both sending and receiving e-mail addresses are agreed to be of the required security standard for the information classification being transferred. VOA .gsi e-mail addresses are deemed secure for information up to OFFICIAL-SENSITIVE. A list of Scottish Assessor e-mail address types and their level of clearance is attached at Appendix D. The same rules apply for transfers of information by e-mail within the VOA and between Scottish Assessors. VOA guidance for use of WinZip and Encrypt is attached to this agreement as Appendix C.
- 4.3. Transfers of information by other means (for example, in hardcopy or CD form via post) between Scottish Assessors and VOA must be transferred securely in accordance with both parties' Information Security Policies – a common understanding of these requirements must be established by the sender and the receiver before any material is sent.
- 4.4. 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 two working days of becoming aware). This includes advising and consulting with VOA/Scottish Assessor 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.

4.5. On request, Scottish Assessors 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 Scottish Assessors

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 unless anonymised;
- Rent as a percentage of turnover;
- Accounts data if the relevant Code of Practice the VOA has voluntarily agreed with the ratepayer or industry body does not preclude this.

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 will have a protective marking of Official Sensitive.

6. Responsibilities under the Data Protection Act 2018 (DPA) and the General Data Protection Regulation

6.1. Information supplied under this ISA may contain personal data. Under the Data Protection Act 2018, 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. Scottish Assessors and VOA must comply with the Data Protection Act 2018 and the General Data Protection Regulation when handling personal data.

6.3. Scottish Assessors 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 Scottish Assessor or VOA becomes the Data Controller for the purposes of the Data Protection Act 2018.

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

7.1. The information submitted to either party as part of this agreement may need to be disclosed and/or published by Scottish Assessors and/or VOA. The party receiving the request ("the Receiving Party") must consult with the other party prior to releasing information. However the ultimate decision whether to release the information or not rests with the Receiving Party.

7.2. This is because information held by the VOA for its functions that either directly identifies a 'person' both legal and natural, or enables their identity to be deduced from it, is exempt from disclosure under s44 of the FoIA as it is prohibited by s23 of CRCA. As a result, such information should be protected from disclosure under the FoIA, wherever possible, when in an Assessor's possession.

7.3. Should an Assessor receive a request under FoIA for any of the information provided, that party must make the VOA aware where the information either directly identifies a person (legal and natural; as defined by the Interpretation Act 1978) or enables their identity to be deduced from it. The same approach will be applied by the VOA in reciprocal circumstances.

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

7.5. Requests under FoIA must be replied to within 20 working days.

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 VOA Chief Valuer (CV) and the SAA Executive Committee (SAAEC).

9.3. CV/SAAEC 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 two working days.

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 reasonable costs associated with producing and transferring information which may be deemed significant
- 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.



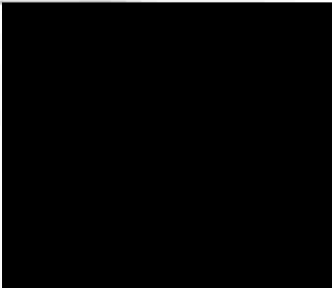



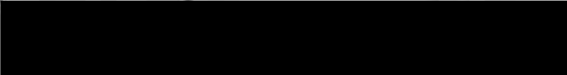
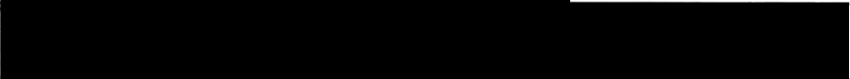
14. Signatories

Part 1: Assessors:		
Name	Designation	Address
[REDACTED]	[REDACTED]	[REDACTED]
Signature:	[REDACTED]	
Date of signing :	16 May 2019	
Date of Delivery:	16 May 2019	
Place of Signing:	[REDACTED]	
Witness Signature:	[REDACTED]	
Witness Name:	[REDACTED]	
Witness Address:	[REDACTED]	

Name	Designation	Address
[REDACTED]	[REDACTED]	[REDACTED]
Signature:	[REDACTED]	
Date of signing :	10 - 5 - 19	
Date of Delivery:	10 - 5 - 19	
Place of Signing:	STIRLING.	
Witness Signature:	[REDACTED]	
Witness Name:	[REDACTED]	
Witness Address:	[REDACTED]	

Name	Designation	Address
[REDACTED]	[REDACTED]	[REDACTED]
Signature:	[REDACTED]	
Date of signing:	16/5/19	
Date of Delivery:	20/5/19	
Place of Signing:	[REDACTED]	
Witness Signature:	[REDACTED]	
Witness Name:	[REDACTED]	
Witness Address:	[REDACTED]	

Name	Designation	Address
		
Signature:		
Date of signing:	23 MAY 2019	
Date of Delivery:	23 MAY 2019.	
Place of Signing:		
Witness Signature:		
Witness Name:		
Witness Address:		

Name	Designation	Address
		
Signature:		
Date of signing:	20/5/19.	
Date of Delivery:	20/5/19.	
Place of Signing:		
Witness Signature:		
Witness Name:		
Witness Address:		


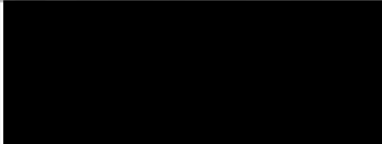
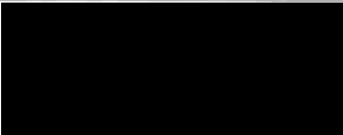





Name	Designation	Address
[REDACTED]	[REDACTED]	[REDACTED]
Signature:	[REDACTED]	
Date of signing:	4 / 6 / 2019	
Date of Delivery:		
Place of Signing:	[REDACTED]	
Witness Signature:	[REDACTED]	
Witness Name:	[REDACTED]	
Witness Address:	[REDACTED]	

Name	Designation	Address
[REDACTED]	[REDACTED]	[REDACTED]
Signature:	[REDACTED]	
Date of signing:	4.6.19	
Date of Delivery:	4.6.19	
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Witness Signature:	[REDACTED]	
Witness Name:	[REDACTED]	
Witness Address:	[REDACTED]	




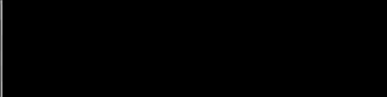

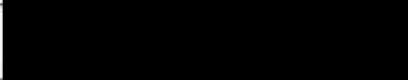


Name	Designation	Address
[REDACTED]	[REDACTED]	[REDACTED]
Signature:	[REDACTED]	
Date of signing:	17 MAY 2019	
Date of Delivery:	17 MAY 2019	
Place of Signing:	[REDACTED]	
Witness Signature:	[REDACTED]	
Witness Name:	[REDACTED]	
Witness Address:	[REDACTED]	

Name	Designation	Address
[REDACTED]	[REDACTED]	[REDACTED]
Signature:	[REDACTED]	
Date of signing:	21 May 2019	
Date of Delivery:	21 May 2019	
Place of Signing:	[REDACTED]	
Witness Signature:	[REDACTED]	
Witness Name:	[REDACTED]	
Witness Address:	[REDACTED]	

Name	Designation	Address
Signature:		
Date of signing:	20 May 2019	
Date of Delivery:	20 May 2019	
Place of Signing:		
Witness Signature:		
Witness Name:		
Witness Address:		

Name	Designation	Address
		
Signature:		
Date of signing:	16/5/2019	
Date of Delivery:	16/5/2019	
Place of Signing:		
Witness Signature:		
Witness Name:		
Witness Address:		

Name	Designation	Address
[REDACTED]	[REDACTED]	[REDACTED]
Signature:	[REDACTED]	
Date of signing:	21 st MAY '19	
Date of Delivery:	21 st MAY '19	
Place of Signing:	[REDACTED]	
Witness Signature:	[REDACTED]	
Witness Name:	[REDACTED]	
Witness Address:	[REDACTED]	

Name	Designation	Address
		
Signature:		
Place of Signing:		
Date of Signing:	17 5 19	
Date of Delivery:	17 5 19	
Witness Signature:		
Witness Name:		
Witness Address:		

Name	Designation	Address
[REDACTED]	[REDACTED]	[REDACTED]
Signature:	[REDACTED]	
Date of signing:	20/5/19	
Date of Delivery:		
Place of Signing:	[REDACTED]	
Witness Signature:	[REDACTED]	
Witness Name:	[REDACTED]	
Witness Address:	[REDACTED]	

Part 2 – Valuation Office Agency		
Signature:		
Date of signing:	4 June 2019	
Date of Delivery:	5 June 2019	
Place of Signing:		
Witness Signature:		
Witness Name:		
Witness Address:		

Annex A

Version History

Version	Date	Summary of changes
1.0	5 June 2019	First approved version
1.1		
1.2		
1.3		

Annex B

Contacts

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

Annex C

WinZip and Encrypt – VOA User Guide

Sending email

You **must** consider the security implications of any information you send via email, especially OFFICIAL-SENSITIVE and seek to protect Customer Information at all times.

Security Implications

Email is an important communication tool but it is not always secure and users need to ensure that messages are appropriate for e-mail, targeted to the correct recipients and environments, and given any appropriate protection.

Non sensitive OFFICIAL emails can be sent to secure domains/email addresses that appear on our White List which Security Team have access to.

You are responsible for ensuring that you use VOA email facilities safely and protect the information you work with.

When WinZip and Encrypt can help you

When additional security measures are appropriate for OFFICIAL-SENSITIVE emails you may be able to use WinZip and Encrypt to add an extra layer of security over your email contents. You will of course need to check that the recipient has access to the WinZip tool first.

WinZip & Encrypt uses a high standard of commercial grade encryption; it is sufficient to add an additional layer of security to the sensitive information where approved email use protocol is in place for example where the Information Security Manager (previously Data Guardian) has approved as part of a [Data transfer request](#).

This document provides a step-by-step guide to sending and receiving information securely using WinZip and Encrypt.

Getting WinZip and Encrypt

All VOA staff can access winzip using their VOA laptop or desktop.

To encrypt a file –

Select the file to be encrypted, if this is an email you will need to save the file to a convenient location – YOU MUST USE THE relevant business location ([in line with VOA records management policies](#))

So in Outlook open the relevant message select File Save As

Select your chosen folder

Change the file type to Outlook Message

And Save

To zip and encrypt

Open Explorer or My Computer

Locate the file

Right Click the file (it should highlight in blue) and from the drop down menu select Winzip

Now select Add to Zip File - you can keep the existing file name

Click Add

You will now see the file created as a zip file in your Explorer Window

Right Click the Zip file and from the drop down menu select Winzip

Select Encrypt

Click Ok on the warning message

Enter a password when prompted - we usually use a 20 character complex password for this, a mixture of letters and numbers

Ensure that you note the password correctly – the file will not open without it

Ensure that 256 Bit encryption is ticked

Click Okay

The Zip file is now encrypted and can be attached to an email as normal

Note that some email recipients may not be able to accept encrypted files as the mail checking facility at their end will not be able to check the content of the encrypted file and will reject it as unsafe.

If this is the case the recipient will need to contact their own IT department to determine if their account can be enabled to receive the encrypted file or if the email has been placed in a rejected pool whether the contents of it can be retrieved.

Before you send the zip file you must:



- Double check you have attached the correct file to your email.
- Double check you have the correct address in the "to" box of your email.
- Ensure you have not included the password in the same email as the zip file.
- The recipient will need the password to access the documents within the zip file. Where practical, particularly when sending over external email, the password to the zipped file should be conveyed to the recipient using an alternative channel for added security. Departmental mobile phones can be used to text the password. Staff must not use their own personal phones for this. You may phone the recipient to tell them the password. Ensure you are speaking to the correct recipient. If using e-mail, the subject line should not indicate that the password for a zipped file is contained within.

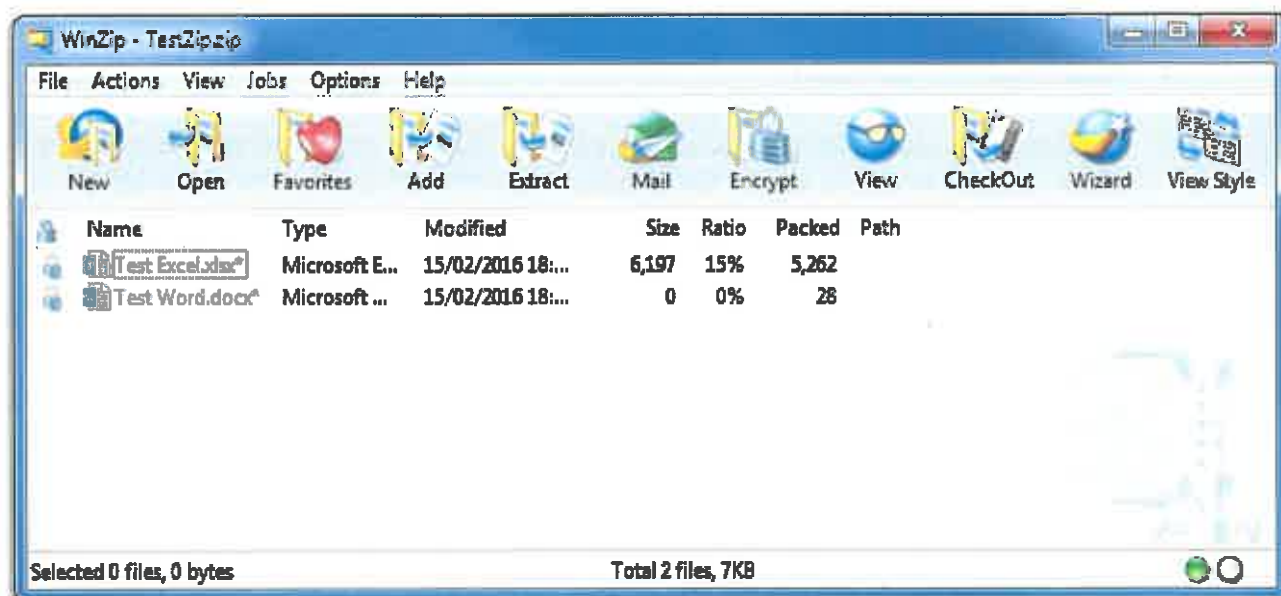
You **must** ensure you send the password separately from the zip file. If you send the password in the same email as your encrypted file you would negate the security added by the encryption.

Receiving an encrypted zip file:

1. Opening an encrypted zip file

Locate the zip file you wish to open. To extract multiple files click to highlight the files you wish to open.

Double click the file to open it.



You'll be able to see the contents of the zip file.

Once you double-click on a document you'll be prompted to enter the password, which the sender would have sent to you in a separate email, and press ok to launch the document.



FAQ

- **Is WinZip Secure?**

Yes, it uses a high standard of commercial grade encryption. This will be sufficient to protect OFFICIAL-SENSITIVE information that you need to exchange.

- **How does WinZip work?**

WinZip compresses the files you add to a zip file. It has a feature to allow encryption of the compressed files, where the password you enter is used to make the file unreadable without the password. This allows files to be exchanged securely.

- **What If I need to exchange SECRET Information?**

You MUST not transfer or share any data classified above OFFICIAL SENSITIVE without prior approval from the Information Security Manager (Formerly Data Guardian). You can contact the ISM via the [Security Team mailbox](#).

- **Can WinZip & Encrypted files be read by a recipient who does not have the WinZip application on their PC (i.e. using propriety windows encryption)?**

No, WinZip is required as an application to open Encrypted WinZip files.

Annex D

Scottish Assessors e-mail domain classifications

Assessor	Own accreditation (Y/N)	Accreditation through....	Domain
[REDACTED]	N	South Ayrshire Council	[REDACTED]
[REDACTED]	Y		[REDACTED]
[REDACTED]	N	West Dunbartonshire Council	[REDACTED]
[REDACTED]	Y		[REDACTED]
[REDACTED]	Y		[REDACTED]
[REDACTED]	Y		[REDACTED]
[REDACTED]	Y		[REDACTED]
[REDACTED]			[REDACTED]
[REDACTED]			[REDACTED]
[REDACTED]	N	South Lanarkshire Council	[REDACTED]
[REDACTED]	Y		[REDACTED]
[REDACTED]	N	Orkney Council and Shetland Council (separate sites)	[REDACTED]
[REDACTED]	Y		[REDACTED]
[REDACTED]	Y		[REDACTED]
[REDACTED]	Y		[REDACTED]

KEY

Green - indicates equivalent protection to that of gsi and on that basis permit transfer up to OFFICIAL – SENSITIVE

Amber –caution indicated and ONLY transfer OFFICIAL - if transfer of OFFICIAL – SENSITIVE information needed then encryption required

Red - no assurance in place with regard protection afforded - hence encryption required