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DECISION No 1/2023 OF THE TRADE SPECIALISED COMMITTEE ON ADMINISTRATIVE COOPERATION IN VAT AND RECOVERY OF TAXES AND DUTIES ESTABLISHED BY THE TRADE AND COOPERATION AGREEMENT BETWEEN THE EUROPEAN UNION AND THE EUROPEAN ATOMIC ENERGY COMMUNITY, OF THE ONE PART, AND THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND, OF THE OTHER PART

of 19 October 2023

on the procedure for the conclusion of a service level agreement [2023/2472]

THE TRADE SPECIALISED COMMITTEE,

Having regard to the Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part, ([1]) and in particular its Protocol on administrative cooperation and combating fraud in the field of value added tax and on mutual assistance for recovery of claims ('the Protocol'), in particular point (k) of Article PVAT.39(2) thereof,

Whereas:

1. Pursuant to Article PVAT.5 of the Protocol, a service level agreement ensuring the technical quality and quantity of the services for the functioning of the communication and information exchange systems is to be concluded according to the procedure established by the Trade Specialised Committee on Administrative cooperation in VAT and recovery of taxes and duties ('the Trade Specialised Committee').

2. It is necessary to adopt practical arrangements for the implementation of Article PVAT.5 of the Protocol,

HAS ADOPTED THIS DECISION:

Article 1

1. The service level agreement set out in the Annex to this Decision is hereby concluded.

2. It shall be binding on the Parties to the Protocol from the day following its approval by the Trade Specialised Committee.

3. Either Party to the Protocol may request a revision of the service level agreement by sending a request to the co-chairs of the Trade Specialised Committee. Until the Trade Specialised Committee decides on the proposed changes, the provisions of the last concluded version of the relevant service level agreement will remain in force.

Article 2

This Decision shall enter into force on the date of its adoption.

Done at London, 19 October 2023.

For the Trade Specialised Committee
The Co-chairs
Mariana HRISTCHEVA
Rachel NIXON

([1]) OJ L 149, 30.04.2021, p. 10.

ANNEX

Service Level Agreement for the systems and the applications for administrative cooperation in VAT and on mutual assistance for the recovery of claims

1. APPLICABLE ACTS AND REFERENCE DOCUMENTS

1.1. APPLICABLE ACTS

This Service Level Agreement ('SLA') takes into account the list of agreements and applicable decisions listed below.

[AD.1.]	Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, on the one part, and the United Kingdom of Great Britain and Northern Ireland, on the other part, ('the Trade and Cooperation Agreement (TCA)') and in particular its Protocol on administrative cooperation and combating fraud in the field of value added tax and on mutual assistance for recovery of claims ('the Protocol') (OJ L 149, 30.04.2021, p. 10)
[AD.2.]	Decision No 4/2023 of the Trade Specialised Committee on Administrative cooperation in VAT and recovery of taxes and duties established by the Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, on the one part, and the United Kingdom of Great Britain and Northern Ireland, on the other part, and in particular its Protocol on administrative cooperation and combating fraud in the field of value added tax and on mutual assistance for recovery of claims ('the Protocol'), of 19 October 2023 on standard forms for the communication of information and statistical data, the transmission of information via the CCN network and the practical arrangements for the organisation of contacts between central liaison offices and liaison departments
[AD.3.]	Decision No 3/2023 of the Trade Specialised Committee on Administrative cooperation in VAT and recovery of taxes and duties established by the Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, on the one part, and the United Kingdom of Great Britain and Northern Ireland, on the other part of 19 October 2023 laying down implementing rules for provisions relating to recovery assistance of the Protocol on administrative cooperation and combating fraud in the field of value added tax and on mutual assistance for recovery of claims

Table 1: Applicable acts

1.2. REFERENCE DOCUMENTS

This SLA takes into account the information provided in the following reference documents:

[RD.1.]	CCN/CSI General Security Policy (ITSM Web Portal)
[RD.2.]	CCN/CSI Baseline Security Checklist (ITSM Web Portal)
[RD.3.]	https security recommendations of CCN /Mail III Webmail access – Ref. CCN /Mail III User Guide for NAs
[RD.3.]	Security recommendations of CCN /Mail III Webmail access – Ref. CCN Intranet – Local Network Administrator Guide

Table 2: Reference Documents

2. TERMINOLOGY

2.1. ACRONYMS

ACRONYM	DEFINITION
CCN	Common Communication Network
CET	Central European Time
CIRCABC	Communication and Information Resource Centre Administrator
DG	Directorate General
EoF	Exchange of Forms
ITIL	Information Technology Infrastructure Library
ITSM	Information Technology Service Management
VAT	Value Added Tax

Table 3: Acronyms

2.2. DEFINITIONS

EXPRESSION	DEFINITION
CET	Central European Time, GMT+1 and during summertime GMT+2 hours
Party	Within the scope of this SLA, 'Party' shall mean either the United Kingdom or the Commission.
Working days and hours (ITSM service desk)	7:00 to 20:00 (CET), 5 days a week (Monday to Friday including holidays)

Table 4: Definitions

3. INTRODUCTION

This document consists of a SLA between the Government of the United Kingdom of Great Britain and Northern Ireland ('The United Kingdom') and the European Commission ('the Commission'), collectively referred to as 'the Parties to the SLA'.

3.1. SCOPE OF THE SLA

Article PVAT.5 of the Protocol specifies that 'A service level agreement ensuring the technical quality and quantity of the services for the functioning of the communication and information exchange systems shall be concluded'.

This SLA sets out the relationship between the United Kingdom and the Commission concerning the use of the systems and applications for administrative cooperation in VAT and recovery of claims relating to taxes and duties between the United Kingdom and the Member States concerning the exchange of forms.

The Commission steers the process to achieve agreement for the administrative cooperation by means of information technology. This involves standards, procedures, tools, technology and infrastructure. Assistance to the United Kingdom is provided to ensure that data exchange systems are available and are properly implemented. The monitoring, supervision and evaluation of the overall system is also provided by the Commission.

All targets referred to in the SLA will be applicable under normal working conditions only.

In case of events of force majeure, the applicability of the SLA will be suspended for the duration of these force majeure conditions.

Force majeure represents an unpredictable event or occurrence outside the control of the United Kingdom or the Commission, and which is not attributable to any act or failure to take preventive action by the responsible Party. Such events shall notably refer to government actions, war, fire, explosion, flood, import or export regulations or embargoes and labour disputes.

The Party invoking the force majeure shall inform the other Party without delay about the impossibility to provide services or to accomplish the SLA targets due to force majeure incidents, setting out the affected services and targets. When the incidence of force majeure has ceased, the affected Party shall likewise inform the other Party without delay.

3.2. AGREEMENT PERIOD

The SLA is binding on the Parties from the day following its approval by the Trade Specialised Committee established by Article 8(1)(k) of the Trade and Cooperation Agreement.

4. RESPONSIBILITIES

The purpose of this SLA is to ensure the quality and quantity of the services to be delivered by the Commission and by the United Kingdom in order to make the specified systems and applications for administrative cooperation in VAT and recovery of claims relating to taxes and duties available to the United Kingdom and to the Commission.

4.1. SERVICES PROVIDED BY THE COMMISSION TO THE UNITED KINGDOM

The Commission shall make the following services available:

Provide a central system, called eForms Central Applications (eFCA) to allow the exchange of forms between the Member States and the United Kingdom.

Provide access to and use of CCN/Mail or the common communication network as relevant.

Provide access to and use of the relevant shared spaces on CIRCABC.

Provide operational services as follows:

Helpdesk and operations:

a) Helpdesk Support;

b) Incident Handling;

c) Monitoring and Notification;

d) Training;

e) Security Management;

f) Reporting and statistics;

g) Consulting

Reference centre:

a) Information management;

b) Documentation centre (CIRCABC).

4.2. SERVICES PROVIDED BY THE UNITED KINGDOM TO THE COMMISSION

The United Kingdom shall make the following services available:

Communicate to the Commission any exceptional conditions.

Communicate to the Commission any available information that would prevent a proper use of the IT systems (European or national) required in order to achieve the aim of the Protocol.

Provide operational services as follows:

Helpdesk and operations:

a) Helpdesk Support;

b) Incident Handling;

c) Security Management.

5. SERVICE DESCRIPTION

This chapter provides a detailed description of the quantitative and qualitative aspects of the services to be provided by the Commission and by the United Kingdom as described above.

5.1. COMMISSION SERVICE TO THE UNITED KINGDOM

5.1.1. Service desk

5.1.1.1. Agreement

The Commission shall make available a Service Desk in order to respond to any questions and to report any problems which the United Kingdom experiences with the systems and applications for administrative cooperation and recovery of claims relating to taxes and duties or any component that could affect them. This Service Desk will be operated by ITSM and its operating hours shall be the same as the ITSM working hours.

The availability of the ITSM Service Desk shall be ensured in at least 95 % of the operating hours. All questions or problems can be communicated to the service desk during the ITSM working hours by telephone or e-mail and outside those working hours by e-mail. Where these questions or problems are received outside the working hours of the ITSM, they shall be automatically deemed to have arrived at 8:00 CET on the next working day.

The Service Desk shall register and classify the service calls in a Service Management Tool and shall inform the reporting Party of any change in status regarding their service calls.

The ITSM shall deliver a first line support to the users and shall dispatch any service call, which is the responsibility of another party (e.g. developer's team, ITSM contractors) within the specified time.

The priority level shall determine both the response and the resolution times. This is set by ITSM, but Member States or the Commission may require a specific priority level.

The registration time is the maximum time interval that is allowed to pass between the time of the receipt of the email and the sending of the acknowledgment email.

The resolution time is the time interval between the registration of the incident and the resolution information being sent to the issuer. This also includes the time involved in closing the incident.

These shall not be absolute deadlines as they take into account only the time when ITSM acts on the service call. When a service call is dispatched to the United Kingdom, the Commission or another party (e.g. developer's team, ITSM contractors) then this time does not form part of the resolution time of ITSM.

ITSM shall ensure compliance with the acknowledgement and resolution deadlines in at least 95 % of the cases occurring over a reporting month.

PRIORITY	ACKNOWLEDGEMENT TIME	RESOLUTION TIME
P1: Critical	30 m	4 h
P2: High	30 m	13 h (1 day)
P3: Medium	30 m	39 h (3 days)
P4: Low	30 m	65 h (5 days)

Table 5: Acknowledgement times and resolution times (working time)

5.1.2. Statistical Service

5.1.2.1. Agreement

The Commission shall generate statistics about the number of exchanges in the VAT and recovery domain using CCN/Mail, which are available on the ITSM Web portal.

5.1.3. Security Management

5.1.3.1. Agreement

The European Commission shall protect its systems and applications for administrative cooperation and recovery of claims relating to taxes and duties against security violations and shall keep track of any security violations and of any security improvements made.

5.1.3.2. Reporting

The Commission shall on an *ad-hoc* basis report to the parties concerned on any security violations and on any measures taken.

5.2. UNITED KINGDOM'S SERVICES TO THE COMMISSION

5.2.1. All Service Level Management Areas

5.2.1.1. Agreement

The United Kingdom shall register any unavailability problems or changes [1] regarding the technical, functional and organisational aspects of the United Kingdom's systems and applications for administrative cooperation in VAT and recovery of claims relating to taxes and duties and affecting the exchanges under the Protocol.

5.2.1.2. Reporting

The United Kingdom shall inform the ITSM where necessary in relation to any unavailability problems or changes regarding the technical, functional or organisational aspects of their system that may affect the exchanges under the Protocol. ITSM shall always be informed of any changes regarding the operating personnel (operators, system administrators).

5.2.2. Service desk

5.2.2.1. Agreement

The United Kingdom shall make available a service desk for responding to incidents assigned to the United Kingdom, for giving assistance and to carry out testing if necessary. The working hours of the service desk should be compatible with the working hours of the ITSM Service Desk during ITSM working days. The United Kingdom's service desk shall operate at a minimum between 10:00-16:00 CET during working days, except on its national holidays. It is recommended that the United Kingdom's service desk follows the ITIL service support guidelines in handling the questions and incidents.

[1] Use of principles described in the incident management in ITIL is recommended.

5.2.2.2. Reporting

The United Kingdom shall inform the ITSM where necessary in relation to any availability problem related to its service desk.

5.2.3. Problem Management

5.2.3.1. Agreement

The United Kingdom shall maintain a problem registration [2] and follow-up mechanism for any problems affecting the exchanges under the Protocol.

5.2.3.2. Reporting

The United Kingdom shall inform the ITSM where they have an internal problem with the technical infrastructure related to their own systems and applications for administrative cooperation and recovery of claims relating to taxes and duties, which affect exchanges under the Protocol.

5.2.4. Security Management

5.2.4.1. Agreement

The United Kingdom shall protect its systems and applications for administrative cooperation in VAT and recovery of claims relating to taxes and duties against security violations and shall keep track of any security violations and of any security improvements made.

The United Kingdom shall apply IT security systems and processes that meet or exceed the requirements and/or recommendations specified in [RD.1.] and [RD.2.].

5.2.4.2. Reporting

The United Kingdom shall on an *ad-hoc* basis report to the Commission any security violations and any measures taken.

5.3. SERVICES BETWEEN THE UNITED KINGDOM AND THE MEMBER STATES

5.3.1. Exchange of Forms

5.3.1.1. Agreement

The legal references for deadlines specified in the Protocol are illustrated in the following table:

CCN/Mail mailbox	Form
VIESCLO	Exchange of Information under Articles PVAT.7, 8, 10, 11, 12 and 16 of the Protocol General exchanges
VIESCLO	Exchange of Information under Articles PVAT.7, 8, 10, 11, 12 and 16 of the Protocol Request for notification
TAXFRAUD	Exchange of Information under Articles PVAT.7, 8, 10, 11, 12 and 16 of the Protocol Anti-fraud exchanges
TAXAUTO	Automatic exchanges

(2) Linked to Problem and Change management processes of ITIL.

CCN/Mail mailbox	Form
REC-A-CUST;	Request for information under Article PVAT.20 of the Protocol
REC-B-VAT;	Request for notification under Article PVAT.23 of the Protocol
REC-C-EXCISE;	Request for recovery under Article PVAT.25 of the Protocol
REC-D-INCOME-CAP;	Request for precautionary measures under Article PVAT.31 of the Protocol
REC-E-INSUR;	
REC-F-INHERIT-GIFT;	
REC-G-NAT-IMMOV;	
REC-H-NAT-TRANSP;	
REC-I-NAT-OTHER;	
REC-J-REGIONAL;	
REC-K-LOCAL;	
REC-L-OTHER;	
REC-M-AGRI	

Table 6: Performance EoF

6. APPROVAL OF THE SLA

The Service Level Agreement must be approved by the Trade Specialised Committee in order to be applicable.

7. CHANGES TO THE SLA

The Service Level Agreement will be reviewed following a written request from the Commission or the United Kingdom to the Trade Specialised Committee.

Until the Trade Specialised Committee decides on the proposed changes, the provisions of the current SLA remain in force. The Trade Specialised Committee acts as the decision-making body for the present agreement.

8. CONTACT POINT

For any questions or remarks regarding this document, feel free to contact:

SERVICE PROVIDER - SERVICE DESK

support@itsmtaxud.europa.eu