



PRIVACY NOTICE issued by Lion Advisory Limited (LION).

Introduction

The Data Protection Act 2018 (“DPA 2018”) and the General Data Protection Regulation (“GDPR”) impose certain legal obligations in connection with the processing of personal data.

LION is a data controller within the meaning of the GDPR and we process personal data.

The terms ‘personal data’, ‘controller’, ‘processor’, and ‘process’ (and its derivatives) shall have the meaning given to them in the Data Protection Legislation.

“Processing” information about you means any activity that involves the use of your information. It includes obtaining, recording or holding your information, carrying out any procedure or set of procedures on your information including organising, amending, retrieving, using, disclosing, erasing or destroying it. Processing may also include sharing your information with third parties and transferring it abroad.

The firm’s contact details are as follows:

Data Protection Officer
LION
228 Compass House
London
SW18 1DQ

dataprotectionofficer@lionadvisory.co.uk

020 8812 4941

We are regulated by the Information Commissioner’s Office www.ico.org.uk

We may amend this privacy notice from time to time. If we do so, we will supply you with and/or otherwise make available to you a copy of the amended privacy notice.

Any changes will be made available on our website www.lionadvisory.co.uk

Where we act as a data processor on behalf of a data controller (for example, when processing payroll), we provide an additional schedule setting out required information as part of that agreement. That additional schedule should be read in conjunction with this privacy notice.

Personal data we collect

This “information” includes personal data, which means information that can be used to identify a natural person, including (but not limited to) the following types of personal information:

- Name
- Date of birth
- Gender
- Marital/civil partnership status,
- Details of dependants and next of kin;
- Address
- Email address
- Phone number
- Employment status
- Business name
- Work address
- Job title
- Profession
- Payment information
- Financial information
- Tax identification number
- National insurance number/social security
- Other information you disclose to us when communicating with us;
- Details of any complaints or concerns raised;
- Information we collect from the way we interact when providing the services to you, your Personnel or other relevant individuals, such as or when you use our telephone services, websites or portal; and
- Information we collect when you or other relevant individuals otherwise communicate with us.

If any information which you provide to us relates to any third party (such as people who depend on you financially, a joint account holder, employee or beneficiary), by providing us with such personal information you confirm that you have obtained any necessary permissions from such person to the reasonable use of their information in accordance with the provisions of this document or are otherwise permitted to give us this information.

The purposes for which we intend to process personal data

We intend to process personal data for the following purpose:

- To enable us to supply professional services to you as our client.
- To fulfil our obligations under relevant laws in force from time to time (e.g. the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 as amended (“MLR 2017”)).
- To comply with professional obligations to which we are subject as a member of The Chartered Institute of Taxation.
- To use in the investigation and/or defence of potential complaints, disciplinary proceedings and legal proceedings.
- To enable us to invoice you for our services and investigate/address any attendant fee disputes that may have arisen.
- To contact you about other services we provide which may be of interest to you if you have consented to us doing so.

The legal bases for our intended processing of personal data

We must always have a legal bases for using personal data. This may be because the data is necessary for our performance of a contract with you; you have consented to our use of your personal data; it is necessary for compliance with a legal or regulatory obligation or there is a legitimate interest. Your personal data will be used for one of the following purposes:

- At the time you instructed us to act, you gave consent to our processing your personal data for the purposes listed above.
- The processing is necessary for the performance of our contract with you.
- The processing is necessary for compliance with legal obligations to which we are subject (e.g., Money Laundering Regulations 2017).
- The processing is necessary for the purposes of the following legitimate interests which we pursue, which might be:
 - to ensure that the services we provide are well managed
 - to prevent fraud
 - to protect our business interests
 - to ensure that complaints are investigated
 - to evaluate, develop or improve our products or services; or
 - to keep our clients informed about relevant products and services unless you have indicated at any time that you do not wish us to do so.

It is a requirement of our contract with you that you provide us with the personal data that we request. If you do not provide the information that we request, we may not be able to provide professional services to you. If this is the case, we will not be able to commence acting or will need to cease to act.

Special Categories of personal data collected

Some of the information that we collect about you or other relevant individuals may include special categories of personal data (such as information about criminal or alleged criminal offences). We will usually seek separate permission from you in writing to process these special categories of personal data.

Source of personal data collected

Your personal data may also be obtained by us from the following/third parties.

- Information we collect when you or other relevant individuals otherwise communicate with us
- a spouse/partner
- HMRC
- your employer/partnership/limited liability partnership (LLP)/company
- electronic ID verification providers
- other third parties (e.g., accountants, lawyers, banks, investment advisers or consultants, payroll providers, or other professional advisers etc.) where authorised by you
- Online resources

Persons/organisations to whom we may give personal data

We keep all client information confidential. However, in order to be able to service your needs to the best of our ability, we may disclose your information to other recipients or categories of recipients, support service or data providers, wherever located. In certain circumstances, we may transfer your information abroad. See below for more information.

We will ensure that if we share your information with third parties, any such disclosure is at all times in compliance with Data Protection Legislation.

The recipients or categories of recipients of your personal data may be:

- HMRC
- software providers
- any third parties with whom you require or permit us to correspond
- subcontractors
- an alternate appointed by us in the event of incapacity or death
- tax insurance providers
- professional indemnity insurers
- our professional body The Chartered Institute of Taxation and/or the Office of Professional Body Anti-Money Laundering Supervisors (OPBAS) in relation to practice assurance and/or the requirements of MLR 2017 (or any similar legislation)
- UK and overseas regulators

If the law allows or requires us to do so, we may share your personal data with:

- the police and law enforcement agencies
- courts and tribunals
- the Information Commissioner's Office (ICO)

We may need to share your personal data with the third parties identified above in order to comply with our legal obligations, including our legal obligations to you. If you ask us not to share your personal data with such third parties, we may need to cease to act.

We contract with the below third parties who supply software services to us to enable us to process your personal data (this list is not exhaustive and may be added to from time to time). In some cases, those third parties may require access to some or all of your personal data that we hold. If any of your personal data is required by a third party, as described above, we will take steps to ensure that your personal data is handled safely, securely, and in accordance with your rights, our obligations, and the third party's obligations under the law.

How and where we store and transfer personal data

We use third party software to process your personal data to provide our services to you. Below we summarised our current third-party software providers and links to their websites to enable you to view their privacy policies including how your data is used and stored.

Software provider	Software providers' website	Use	Where data is stored
Thomson Reuters - Digita	www.thomsonreuters.com/en/privacy-statement	Tax Returns	Digita Virtual Office (DVO) Hosted.
Thomson Reuters - Onvio	www.thomsonreuters.com/en/privacy-statement	Email/communication. Data /cloud storage	Onvio cloud systems. DVO
Microsoft 365	https://privacy.microsoft.com/en-GB/privacystatement	Email Data/cloud storage	Microsoft cloud data centre

Transferring your personal data outside the UK and European Economic Area (EEA)

Information about you in our possession may be transferred to other countries (which may include countries outside the UK/EEA), such as jurisdictions in which and through which transactions are effected; jurisdictions where your business or investments are held; jurisdictions from which you regularly receive or transmit information about your business or investments; or jurisdictions where our third parties conduct their activities.

You understand and accept that these countries may have differing (and potentially less stringent) laws relating to the degree of confidentiality afforded to the information it holds and that such information can become subject to the laws and disclosure requirements of such countries, including disclosure to governmental bodies, regulatory agencies and private persons, as a result of applicable governmental or regulatory inquiry, court order or other similar process. In addition, a number of countries have agreements with other countries providing for exchange of information for law enforcement, tax and other purposes.

When we, or our permitted third parties, transfer information outside the UK / EEA, we or they will impose contractual obligations on the recipients of that data to protect such information to the standard required in the UK/EEA. We or they may also require the recipient to subscribe to international frameworks intended to enable secure data sharing. In the case of transfers by us, we may also transfer your information where:

- the transfer is to a country deemed to provide adequate protection of your information by the European Commission; or
- you have consented to the transfer.

If we transfer your information outside the UK/EEA in other circumstances (for example because we have to provide such information by law), we will put in place appropriate safeguards to ensure that your information remains adequately protected.

Retention of personal data

We will only keep the information we collect about you on our systems or third parties for as long as required for the purposes set out above or as required to comply with any legal obligation to which we are subject. This will involve regularly reviewing our files to check that information is accurate, up-to-date and still required.

We will normally destroy or erase data after 7 years from the end of our agreement with you or as required by any applicable law. However, we may retain your information after you cease to be a client for longer than this, provided it is necessary for a legal, regulatory, fraud prevention or other legitimate business purpose.

We will retain all of our records relating to you as follows:

- should you make an enquiry with regards to the provision of obtaining tax services from us, if you decide not to go ahead, we may still keep your information /we will retain the data you provide for a maximum of six months. If you do not become a client, we will destroy your personal data. If you become a client, your personal data will then be kept in line with our client data retention period.
- where tax returns have been prepared it is our policy to retain information for from the end of the tax year to which the information relates.

- where ad hoc advisory work has been undertaken it is our policy to retain information for 7 years from the date the business relationship ceased.
- where we have an ongoing client relationship, data which is needed for more than one year's tax compliance (e.g., capital gains base costs and claims and elections submitted to HMRC) is retained throughout the period of the relationship but will be deleted 7 years after the end of the business relationship unless you as our client ask us to retain it for a longer period.
- If you no longer require our services, we will agree with you the length of time you wish us to retain your personal data.

If you do not clearly instruct us to hold your personal data for an agreed time, we will destroy your personal data six months after the dis-engagement of our services to you.

Our contractual terms provide for the destruction of documents after 7 years and therefore agreement to the contractual terms is taken as agreement to the retention of records for this period, and to their destruction thereafter.

You are responsible for retaining information that we send to you (including details of capital gains base costs and claims and elections submitted) and this will be supplied in the form agreed between us. Documents and records relevant to your tax affairs are required by law to be retained by you as follows:

Individuals, trustees and partnerships

- with trading or rental income: 5 years and 10 months after the end of the tax year;
- otherwise: 22 months after the end of the tax year.

Please note, HMRC can ask for information on personal tax records for 20 years in instances of suspected tax fraud.

Companies, LLPs and other corporate entities

- 6 years from the end of the accounting period.

Where we act as a data processor as defined in DPA 2018, we will delete or return all personal data to the data controller as agreed with the controller at the termination of the contract.

Requesting personal data we hold about you (subject access requests)

You have a right to request access to your personal data that we hold. Such requests are known as 'subject access requests' ("SARs").

Please provide all SARs in writing marked for the attention of Lorraine Mattis.

To help us provide the information you want and deal with your request more quickly, you should include enough details to enable us to verify your identity and locate the relevant information. For example, you should tell us:

- your date of birth
- previous or other name(s) you have used
- your previous addresses in the past five years
- personal reference number(s) that we may have given you, for example your national insurance number, your tax reference number or your VAT registration number
- what type of information you want to know

If you do not have a national insurance number, you must send a copy of:

- the back page of your passport or a copy of your driving licence; and
- a recent utility bill.

DPA 2018 requires that we comply with a SAR promptly and in any event within one month of receipt. There are, however, some circumstances in which the law allows us to refuse to provide access to personal data in response to a SAR (e.g., if you have previously made a similar request and there has been little or no change to the data since we complied with the original request).

We will not charge you for dealing with a SAR.

You can ask someone else to request information on your behalf – for example, a friend, relative or solicitor. We must have your authority to respond to a SAR made on your behalf. You can provide such authority by signing a letter which states that you authorise the person concerned to write to us for information about you, and/or receive our reply.

Where you are a data controller and we act for you as a data processor (e.g., by processing payroll), we will assist you with SARs on the same basis as is set out above.

Putting things right (the right to rectification)

You have a right to obtain the rectification of any inaccurate personal data concerning you that we hold. You also have a right to have any incomplete personal data that we hold about you completed. Should you become aware that any personal data that we hold about you is inaccurate and/or incomplete, please inform us immediately so we can correct and/or complete it.

Deleting your records (the right to erasure)

In certain circumstances you have a right to have the personal data that we hold about you erased. Further information is available on the ICO website (www.ico.org.uk). If you would like your personal data to be erased, please inform us immediately and we will consider your request. In certain circumstances we have the right to refuse to comply with a request for erasure. If applicable, we will supply you with the reasons for refusing your request.

The right to restrict processing and the right to object

In certain circumstances you have the right to 'block' or suppress the processing of personal data or to object to the processing of that information. Further information is available on the ICO website (www.ico.org.uk). Please inform us immediately if you want us to cease to process your information or you object to processing so that we can consider what action, if any, is appropriate.

Obtaining and reusing personal data (the right to data portability)

In certain circumstances you have the right to be provided with the personal data that we hold about you in a machine-readable format, e.g., so that the data can easily be provided to a new professional adviser. Further information is available on the ICO website (www.ico.org.uk).

The right to data portability only applies:

- to personal data an individual has provided to a controller;
- where the processing is based on the individual's consent or for the performance of a contract; and
- when processing is carried out by automated means

We will respond to any data portability requests made to us without undue delay and within one month. We may extend the period by a further two months where the request is complex or a number of requests are received but we will inform you within one month of the receipt of the request and explain why the extension is necessary.

Withdrawal of consent

Where you have consented to our processing of your personal data, you have the right to withdraw that consent at any time. Please inform us immediately if you wish to withdraw your consent.

Please note:

- the withdrawal of consent does not affect the lawfulness of earlier processing
- if you withdraw your consent, we may not be able to continue to provide services to you
- even if you withdraw your consent, it may remain lawful for us to process your data on another legal basis (e.g. because we have a legal obligation to continue to process your data)

Automated decision-making

We do not intend to use automated decision-making in relation to your personal data.

Sending you marketing information

We may use your information from time to time to inform you, by letter, telephone, email and other electronic methods, about similar products and services (including those of third parties) which may be of interest to you. You may, at any time, request that we do not send such information to you by one, some or all channels, by contacting us in the way described on page 1.

Complaints

If you have requested details of the information, we hold about you and you are not happy with our response, or you think we have not complied with the GDPR or DPA 2018 in some other way, you can complain to us. Please send any complaints to Lorraine Mattis. If you are not happy with our response, you have a right to lodge a complaint with the ICO (www.ico.org.uk).