

Fair Processing Notice – Direct Taxes

The structure of Chief Pleas consists of (as of December 2024) nine Committees, a Policy Development Group and four Special Committees. In support of these and pursuant to The Direct Taxes (Sark) Law, 2002 the assessment and collection of direct taxes is a duty of the Tax Assessor and the Treasurer (collectively, for the purpose of this Notice, the Finance Functions).

The Finance functions are the controller of your personal data under The Data Protection (Bailiwick of Guernsey) Law, 2017 (the DP Law). The Tax Assessor and Treasurer, any deputies thereof or staff employed to assist, are subject to the confidentiality requirements in the legislation whilst undertaking their duties.

The Data Protection Law

The controller keeps your personal data secure, operating under the DP Law and (where applicable) the General Data Protection Regulation (Regulation (EU) 2016/679). You, as the data subject, have rights and more information about this is provided below.

The Principles of Processing

The following section of this notice sets out what the principles are and how this works in practice for direct taxes:

a. Lawfulness, fairness and transparency

You are required to provide personal data to the controller, for us to be able to issue your tax assessments and collect the tax due.

What information we collect

The controller will only collect personal data from you that is necessary for us to perform our functions, which includes the assessment and collection of tax. The controller processes personal data in accordance with Condition 8 of Schedule 2 of the DP Law, which states: “The processing is necessary for the controller to exercise any right or power, or perform or comply with any duty, conferred or imposed on the controller by an enactment.” The types of personal data we collect and hold includes:

- Your personal/contact details (for example, names, date of birth, nationality, residency, marital status, children, dependent relatives, postal addresses, email addresses, telephone numbers, tax and social security reference numbers, IP address)

- Financial details (including details of income from your employment, business, pension, bank interest, property, investments, etc. This also includes details of your outgoings and expenses such as mortgage/ loan interest and pension contributions paid)
- Details of your assets (such as property ownership and company interests)
- Any other information that you provide to us that either you feel is relevant to your income tax affairs or that we ask you for

We may also receive data about you from other sources, including (but not limited to) your employer, pension provider, accountant/tax adviser/agent, companies, other tax authorities, financial institutions and law enforcement. We will also use publicly available resources.

Usually, the personal data collected or received wouldn't be classified as "special category data" (the most sensitive data as defined in the DP Law). However, occasionally, we may collect or receive special category data from/about you, which includes:

- Health data (in support of an allowance or an appeal against an assessment, surcharge or penalty)

Sharing your data

We may share your personal data with Chief Pleas, if necessary and required to do so by law, including:

Names, addresses and emails with the Public Works Department.

We will also share your personal data where you have given your consent for us to do so. This can include sharing your data with, for example, your spouse or your accountant/tax adviser. In all such circumstances, you have the right to withdraw your consent at any time.

Your personal data will also be shared with any audit, oversight or review services of Chief Pleas as may be required for the completion of their relevant functions. Any personal data shared will be limited and processed in accordance with Conditions 5 and 13(b) of Schedule 2 of the DP Law.

Transferring your information overseas

Your personal data may be transferred to locations within or outside of the European Economic Area (EEA), in line with our international obligations.

b. Purpose limitation

We will only use the data we collect from you for the original purpose it was collected for. It won't be processed in any other way unless you provide your consent, or we are required to do so by law.

c. Minimisation

We will only ask for and process your personal data, which is relevant to your tax affairs.

d. Accuracy

We will ensure that all personal data held is accurate and kept up-to-date, and any personal data that is inaccurate will be erased or corrected, without delay, once we are informed.

e. Storage limitation

Personal data must not be kept in a form that permits your identification for any longer than is necessary for the purpose for which it is processed.

f. Integrity and confidentiality

We process all personal data with appropriate levels of security. Personal data is collected from you through manual and electronic means and, in order to protect against unauthorised or unlawful processing, we have put in place suitable physical, electronic and managerial procedures to protect and keep your information safe.

g. Accountability

The controller is responsible for, and must be able to demonstrate, compliance with the data protection principles. The contact details of the controller and Data Protection Officer are as follows:

Email: dataprotection@sarkgov.co.uk

Tel: (01481) 832118

Address: Committee Office, Chasse Murette, Sark, GY10 1SE

13 December 2024